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1909

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REPORT

OF THE

Special Committee of the Senate

OF THE

Seventy-Eighth General Assembly

OF THE

State of Ohio

Upon the Subject of Taxation

1910

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REPORT

OF THE

Special Committee of the Senate

OF THE

Seventy-Eighth General Assembly

OF THE

STATE OF OHIO

Upon the Subject of Levying, Assessing and Collecting Taxes for State Purposes.

January, 1910

Springfield, Ohio:
The Springfield Publishing Company,
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1909.

Business

S. R. No. 28. Mr. Clevenger.

WHEREAS,. The regular session of this General Assembly which convenes on the 1st Monday in January, 1910, will have for consideration the subjects of taxation and additional revenue for the state, and

WHEREAS, For lack of time this extraordinary session has been compelled to adjourn without fully investigating these subjects, therefore be it

Resolved by the Senate, That a committee of three senators be appointed, and that said committee be directed to compile the laws relating to the levy, assessment and collection of taxes for state purposes in pamphlet form, and obtain such other information on these subjects that may be within their power and cause said pamphlets together with such report as said committee may make, to be published and filed with the Clerk of this body not later than October first, 1909, and that said Clerk be directed to forthwith mail to each senator copies thereof, and that the necessary expense of such investigations be paid out of the contingent fund of the Senate.

Attest: JOHN R. MALLOY, *Clerk.*

In the Senate.
Adopted March 12, 1909.

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May 5, 1932 DA/HEC

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To the Senate of Ohio:

Pursuant to the provisions of Senate Resolution No. 28, adopted March 12, 1909, the committee appointed thereunder submits the following report:

We have found it no small task to compile into pamphlet form the laws of Ohio relating to the levy and collection of taxes for state purposes, as in some degree nearly every tax law in the state is connected with these subjects. In order that the tax laws may be easy of access, we have published a more comprehensive copy than a strict construction of this resolution would require, but we have done this in the interest of a more thorough knowledge of the subject.

We desire to acknowledge our indebtedness to the Codifying Commission of Ohio for their kindness in furnishing us copies of the taxation chapter as being prepared by them.

Several matters of importance will require the attention and action of the General Assembly at its regular session, and we think it not improper to enumerate some of them.

It is well known that by the operation of the so-called Rose law the state has lost in revenue annually about $600,000. This, together with increased expenditures, has caused a deficit of receipts as against expenditures of about $1,000,000. At the end of the fiscal year in November, 1909, there will still be a surplus in the treasury of about $3,800,000. There is no immediate danger of bankruptcy on the part of the state. In our judgment nothing is more detrimental to economic government than a large surplus. However, it is not good business policy to long permit the expenditures of the state to exceed its income, and this session of the General Assembly should provide for additional revenue.

While the subject of trying to make revenues meet expenditures is being considered, it is well to bear in mind the idea of retrenchment. In our judgment several hundred thousand dollars can be cut out of the appropriation bills without the state suffering in any degree thereby.

It is not our purpose to take an unfaltering stand in favor of any particular method or measure for raising additional revenue, but only to suggest plans that have been presented to us.

One hundred thousand dollars can easily be raised by an amendment of the automobile law, graduating the same, and yet be no burden to the users of these machines. All additional revenue raised from this source will be without any additional expense on the part of the state.

All revenue derived from this source should be turned into the general revenue fund and appropriated as other moneys.

The re-enactment of the direct inheritance tax has many advocates, and the number seems to be constantly growing. The popularity of this tax is probably due to the fact that it is so easy to collect and without any expense to the state. Good judges believe that a law of this kind taxing by two per cent all inheritances over five thousand dollars will, after a year's operation, yield three to four hundred thousand dollars annually. We find in certain quarters still a decided opposition to this kind of a tax, but, as already stated, its advocates are increasing rapidly.

The adoption by the Federal Government of a tax on the net income of corporations has made it somewhat difficult to suggest an increase of the excise taxes as a means of additional revenue for the state. This action by the Federal Government has aroused such strong opposition, because

it has invaded the most fruitful source of state revenue, that we believe it still worthy of consideration, with a view to a small increase of the excise tax rate based upon the hoped-for repeal of the Federal law.

It is manifestly not the desire to raise additional revenue by an increase of the direct levy. While local, and not state, levies have always been the source of burdensome taxation, yet it is more desirable to abolish the present direct levy than to increase it.

The Decennial Board of Equalization should be abolished at this session of the General Assembly, and the various boards of education be authorized to levy an additional amount for the support of the schools. The only excuse for the existence of the decennial board is the direct levy. This levy now amounts to but 1.345 mills, one mill of which is levied for the support of the common schools of the state and distributed back to the counties in proportion to the enumeration of school youth. In ninety per cent. of the counties of Ohio this law is working an injustice. This one mill levy should be dropped and each county be required to support its own schools. There are few, if any, counties in Ohio that it can justly be claimed are not able to support their own schools, and if there are any such, they can receive help through the operation of other laws on the statute books.

An examination of the tables given on pages 486 and 487 of the State Auditor's Report for 1908 will disclose interesting reading. Many of the richest and most prosperous counties in the state are drawing thousands of dollars more from this fund than they pay in, while many of the small and poorer counties of the state are paying in more than they get back. The property owners really bearing this burden are the farmers, for the populous centers in every county get more from this fund than they pay in, while the dearth of school youth in the country districts has resulted in the farming communities of the whole state paying into this fund largely in excess of the amount received by them in return. It cannot be justly claimed that such rich and prosperous counties as Allen, Auglaize, Defiance, Erie, Hardin, Henry, Lucas, Mahoning, Mercer, Muskingum, Paulding, Putnam, Stark and Van Wert are not able to support their own schools, yet the tables show that these counties, along with many others similarly situated, are drawing more from this fund than they pay in. In nearly every instance this condition is brought about by a ridiculously low value of taxable property.

With this one mill abolished, as suggested, the only direct levy left is the substantially one-third of a mill levied for the universities. This should be taken up and provided for as other state obligations, but if the condition of the treasury requires its continuance for the time being, the amount derived is too insignificant to afford an excuse for a continuance of the Decennial Board of Equalization.

It has been suggested to the committee that we would perform a valuable service to the members of the General Assembly if we could, in some way, digest the laws relating to the various boards connected with the operation of the tax laws.

These boards are numerous, and so scattered through the statutes that one never feels sure that he has listed them all. In chapter 11 of the laws published herewith will be found the provisions for several of these boards.

In addition to the boards enumerated in Chapter 11, the following may be noted:

Chapter 7. Relating to express, telegraph, telephone, sleeping car, freight line and equipment companies.

Section 2778a et seq, provide that the Auditor of State, Treasurer of State and the Attorney General shall constitute a board of appraisers and assessors.

Chapter 6. Relating to excise tax on corporations, Section 2780-19 et seq., provide that the Auditor of State, Treasurer of State, Attorney General and the Secretary of State shall constitute a board of appraisers and assessors.

In Chapter 5 will be found the provisions for boards of appraisers and assessors of railroads, suburban and interurban electric roads. These boards are composed of the county auditors of the counties through which the particular road passes.

The assessment of the taxes against foreign insurance companies is left to the Superintendent of Insurance and the law relating thereto will be found in Chapter 6.

The collection of the "Willis Law" tax is left entirely to the Secretary of State, and the provisions of the law will be found in Chapter 9. Under this law the Governor, Secretary of State and the Attorney General constitute a board with power to remit penalties, or parts thereof.

There may be other boards of minor importance, but we have pointed out the principal ones in a way that we think will enable members to readily refer to the statutes on this subject.

Respectfully submitted,

F. M. CLEVENGER,
W. A. ALSDORF,
F. N. PATTERSON,
Committee.

Sections of the Statutes of the State of Ohio

RELATING TO THE

Levying and the Assessment and Collection of Taxes

CHAPTER I.

Definitions.

Meaning of word "person."
"Personal tax."
"Real property" and "land."
"Investment in bonds."
"Investment in stocks."
"Personal property."
"Money" or "moneys."
"Credits."

Meaning of word "person."

SECTION . The word "person" as used in this title, includes firms, companies, associations and corporations; words in the singular number include the plural number, and words in the plural number include the singular number; and words in the masculine gender include the feminine and neuter genders. (R. S. Sec. 2730.)

"Personal tax."

SECTION . The terms "personal tax" and "tax on personal property" as so used, include all taxes, excepting only the tax upon real estate specifically as such. (R. S. Sec. 2860.)

"Real property" and "land."

SECTION . The terms "real property" and "land" as so used, include not only land itself, whether laid out in town lots or otherwise, with all things contained therein, but also, unless otherwise specified, all buildings, structures, improvements and fixtures of whatever kind thereon, and all rights and privileges belonging, or appertaining thereto. (R. S. Sec. 2730.)

"Investment in bonds."

SECTION . The term "investment in bonds" as so used, includes all moneys in bonds, certificates of indebtedness, or other evidences of indebtedness of whatever kind, whether issued by incorporated or unincorporated companies, towns, cities, villages, townships, counties, states, or other incorporations, or by the United States, held by persons residing in this state, whether for themselves or others. (R. S. Sec. 2730.)

"Investment in stocks."

SECTION . The term "investment in stocks" as so used, includes all moneys invested in the capital or stock of a bank whether incorporated under the laws of this state or the United States, or an association, corporation, joint stock company, or other company, the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners

or stockholders, for the taxation of which no special provision is made by law, held by persons residing within this state, either for themselves or others. (R. S. Sec. 2730.)

"Personal property."

SECTION . The term "personal property" as so used, includes first, every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of a parcel of real property, as hereinbefore defined; second, the capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion, or interest in such stocks, profits, or means, by whatsoever name designated, inclusive of every share or portion, right, or interest either legal or equitable, in and to every ship, vessel, or boat, of whatsoever name or description, used or designed to be used either exclusively or partially in navigating any of the waters within or bordering on this state, whether such ship, vessel, or boat is within the jurisdiction of this state or elsewhere, and whether it has been enrolled, registered, or licensed at a collector's office, or within a collection district in this state, or not; third, money loaned on pledge or mortgage of real estate, althought a deed or other instrument may have been given for it, if, between the parties thereto it is considered as security merely. (R. S. Sec. 2730.)

"Money" or "moneys."

SECTION . The term "money" or "moneys", as so used, includes any surplus or undivided profits held by societies for savings or banks having no capital stock, gold and silver coin, bank notes of solvent banks, in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand. (R. S. Sec. 2730.)

"Credits."

SECTION . The term "credits" as so used, means the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due or to become due to the person liable to pay taxes thereon, including deposits in banks or with persons in or out of the state, other than such as are held to be money, as hereinbefore defined, when added together, estimating every such claim or demand at its true value in money, over and above the sum of legal bona fide debts owing by such person. In making up the sum of such debts owing, there shall not be taken into account an obligation to a mutual insurance company, nor an unpaid subscription to the capital stock of a joint stock company, nor a subscription for a religious, scientific, literary, or charitable purpose; nor an acknowledgment of indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgement to be a full consideration therefor; nor an acknowledgement made for the purpose of diminishing the amount of credits to be listed for taxation; nor a greater amount or portion of a liability as surety, than the person required to make the settlement of such credits believes that such surety is in equity bound, and will be compelled to pay,

or to contribute, in case there are securities. Pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits, a greater portion of any credits than he believes will be received or can be collected, or a greater portion of an obligation given to secure the payment of rent than the amount that has accrued on any lease and remains unpaid. (R. S. Sec. 2730.)

CHAPTER II.

Property Subject to Taxation.

Taxable Property.

Property subject to taxation.
When public lands become taxable.
Lands held by religious society, etc., under lease of more than fifteen years subject to taxation.

Collateral Inheritances.

Collateral inheritance tax.
Exemptions.
Appraisal and deduction of property not liable.
When compensation of executor, trustee, etc., liable to tax.
Payment; proceedings for collection.
Deduction or collection of tax by administrator, etc.
Deduction and payment of tax upon certain legacies.
Retention or collection of tax upon certain legacies.
Sale of property for payment of tax.
Proceedings after filing of inventory.
Information to be furnished probate judge by executor, etc.
Refunding of tax.
Valuation of property subject to tax.
Jurisdiction of probate court; prosecuting attorney to represent state.
Semi-annual statements of probate judge; record.
Fees of officers; costs chargeable to state.
Final account must show payment of tax; voucher therefor.
Meaning of word "property."

Exempt Property.

School houses, churches, colleges, etc.
Graveyards.
State or U. S. property.
Courthouses, jails, etc.
Lands, etc., to support poor.
Armory buildings, etc.
Fire engines, etc.
Market houses and halls.
Water works, etc.
Stocks.
Monuments and funds therefor.
Certain sum.
Certain lands used as site for monument.
Prehistoric earthworks or historic buildings.
Property of certain societies.
"Dunkers."

Taxable Property.

Property subject to taxation.

SECTION . All real or personal property in this state, belonging to individuals or corporations, and all moneys, credits, investments in bonds, stocks, or otherwise, of persons residing in this state, shall be subject to taxation, except only such property as may be expressly exempted therefrom. Such property, moneys, credits, and investments shall be entered on the list of taxable property as described in this title. (R. S. Sec. 2731.)

When public lands become taxable.

SECTION . All tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which are hereafter sold by the United States, shall be subject to taxation as other lands in this state immediately after such sale. School or ministerial lands shall not be sold for taxes until the purchase money therefor is fully paid, but shall be returned as delinquent, and continue on the duplicate, with the taxes of each year charged thereon, and added to the tax and penalty due when they became delinquent, until payment is made, by the purchaser or his assigns, of such purchase money, with the tax and penalty, or the lands are resold by the county auditor, pursuant to the laws provided for the sale of such lands. (R. S. Sec. 2731.)

Lands held by religious society, etc., under lease of more than fifteen years subject to taxation.

SECTION . All lands held under lease for a term exceeding fifteen years, and not subject to revaluation, belonging to the state, a municipal corporation, religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to trustees for free education

only, and school and ministerial lands, shall be considered for all purposes of taxation as the property of the person or persons holding them, and shall be assessed in their names. (R. S. Sec. 2733.)

Collateral Inheritances.

Collateral inheritance tax.

SECTION . All property within the jurisdiction of this state, and any interests therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which pass by will or by the intestate laws of this state, or by deed, grant, sale or gift, made or intended to take effect in possession or enjoyment after the death of the grantor, or a person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, brother, sister, niece, nephew, lineal descendant, adopted child, or person recognized as an adopted child and made a legal heir under the provisons of a statute of this state, or the lineal descendants thereof, or the lineal descendants of an adopted child, the wife or widow of a son, the husband of the daughter of a decedent, shall be liable to a tax of five per cent. of its value, above the sum of two hundred dollars. Seventy-five per cent. of such tax shall be for the use of the state, and twenty-five per cent. for the use of the county wherein it is collected. All administrators, executors and trustees, and any such grantee under a conveyance made during the grantor's life, shall be liable for all such taxes, with lawful interest as hereinafter provided, until they have been paid, as hereinafter directed. Such taxes shall become due and payable immediately upon the death of the decedent, and shall at once become a lien upon the property, and be and remain a lien until paid. (94 v. 101, § 1.)

Exemptions.

SECTION . The provisions of the next preceding section shall not apply to property, or interests in property, transmitted to the state of Ohio under the intestate laws of the state, or embraced in a bequest, devise, transfer or conveyance to, or for the use of the state of Ohio, or to or for the use of a municipal corporation or other political subdivision thereof for exclusively public purposes, or public institutions of learning, or to or for the use of an institution in this state for purpose only of public charity or other exclusively public purposes. The property, or interests in property so transmitted or embraced in such devise, bequest, transfer or conveyance shall be exempt from all inheritance and other taxes while used exclusively for any of such purposes. (94 v. 101, § 1.)

Appraisal and deduction of property not liable.

SECTION . When a person bequeaths or devises property to or for the use of father, mother, husband, wife, brother, sister, niece, nephew, lineal descendant, adopted child, the lineal descendant of an adopted child, the wife or widow of a son, or the husband of a daughter, during life or for a term of years, and the remainder to a collateral heir, or to a stranger to the blood, the value of the prior estate, shall be appraised, within sixty days after the death of the

testator, in the manner hereinafter provided, and deducted, together with the sum of two hundred dollars, from the appraised value of such property. (91 v. 170, § 2.)

When compensation of executor, trustee, etc., liable to tax.

SECTION . When a decedent appoints one or more executors or trustees, and instead of their lawful allowance makes a bequest or devise of property to them which would otherwise be liable to such tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legatees exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the probate court having jurisdiction of their accounts shall fix such compensation. (90 v. 15, § 3.)

Payment; proceedings for collection.

SECTION . Taxes imposed by this subdivision of this chapter shall be paid into the treasury of the county in which the court having jurisdiction of the estate or accounts is situated, by the executors, administrators, trustees, or other persons charged with the payment thereof. If such taxes are not paid within one year after the death of the decedent, interest at the rate of eight per cent. shall be thereafter charged and collected thereon, and if not paid at the expiration of eighteen months after such death, the prosecuting attorney of the county wherein said taxes remain unpaid, shall institute the necessary proceedings to collect the taxes in the court of common pleas of the county, after first being notified in writing by the probate judge of the county of the non-payment thereof. The probate judge shall give such notice in writing. If the taxes are paid before the expiration of one year after the death of the decedent, a discount of one per cent. per month for each full month that payment has been made prior to the expiration of the year, shall be allowed on the amount of such taxes. (91 v. 170, § 4.)

Deduction or collection of tax by administrator, etc.

SECTION . An administrator, executor, or trustee, having in charge or trust property subject to such tax, shall deduct the tax therefrom, or collect the tax thereon from the legatee or person entitled to the property. He shall not deliver any specific legacy or property subject to such tax to any person until he has collected the tax thereon. (90 v. 15, § 5.)

Deduction and payment of tax upon certain legacies.

SECTION . When a legacy subject to such tax is charged upon or payable out of real estate, the heir or devisee, before paying it, shall deduct the tax therefrom and pay it to the executor, administrator, or trustee, and the tax shall remain a charge upon the real estate until it is paid. Payment thereof shall be enforced by the executor, administrator, or trustee, in like manner as the payment of the legacy itself could be enforced. (90 v. 16, § 6.)

Retention or collection of tax upon certain legacies.

SECTION . If such legacy is given in money to a person for a limited period, such administrator, executor or trustee shall retain the tax on the whole amount. If it is not in money, he shall make an application to the court having jurisdiction of his accounts to make an apportionment, if the case require it, of the sum to be paid into his

hands by such legatee on account of the tax and for such further order as the case may require. (90 v. 16, § 7.)

Sale of property for payment of tax.

SECTION . Administrators, executors and trustees may sell so much of the estate of the deceased as will enable them to pay said tax in like manner as they are empowered to do for the payment of his debts. (90 v. 16, § 8.)

Proceedings after filing of inventory.

SECTION . Within ten days after the filing of the inventory of every such estate, any part of which may be subject to a tax under the provisions of this subdivision of this chapter, the judge of the probate court, in which such inventory is filed, shall make and deliver to the county auditor of such county a copy of the inventory; or, if it can be conveniently separated, a copy of such part of the estate, with the appraisal thereof. The auditor shall certify the value of the estate, subject to taxation hereunder and the amount of taxes due therefrom, to the county treasurer, who shall collect such taxes, and thereupon place twenty-five per cent. thereof to the credit of the county expense fund, and pay seventy-five per cent. thereof into the state treasury, to the credit of the general revenue fund, at the time of making his semi-annual settlement. (91 v. 170, § 9.)

Information to be furnished probate judge by executor, etc.

SECTION . When any of the real estate of a decedent passes to another person so as to become subject to such tax, the executor, administrator or trustee of the decedent shall inform the probate judge thereof within six months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month from the time that it does become so known to him. (90 v. 16, § 10.)

Refunding of tax.

SECTION . When for any reason the devisee, legatee or heir who has paid such tax relinquishes or reconveys a portion of the property on which it was paid, or it is judicially determined that the whole or part of such tax ought not to have been paid, the tax, or the due proportional part thereof shall be repaid to him by the executor, administrator or trustee. (90 v. 16, § 11.)

Valuation of property subject to tax.

SECTION . The value of such property, subject to said tax, shall be its actual market value as found by the probate court. If the state, through the prosecuting attorney of the proper county, or any person interested in the succession to the property, applies to the court, it shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of this tax, and make return thereof to the court. The return may be accepted by the court in a like manner as the original inventory of the state is accepted, and if so accepted, it shall be binding upon the person by whom this tax is to be paid, and upon the state. The fees of the appraisers shall be fixed by the probate judge and paid out of the county treasury upon the warrant of the county auditor. In case of an annuity or life estate, the value thereof shall be determined by the so-called actuaries' combined experience tables and five per cent. compound interest. (90 v. 16, § 12.)

Jurisdiction of probate court; prosecuting attorney to represent state.

SECTION . The probate court, having either principal or auxiliary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to such tax that arise, affecting any devise, legacy or inheritance under this subdivision of this chapter, subject to appeal as in other cases, and the prosecuting attorney shall represent the interests of the state in such proceedings. (90 v. 17, § 13.)

Semi-annual statements of probate judge record.

SECTION . Each probate judge. at least once in six months, shall render to the county auditor a statement of the property within the jurisdiction of his court that has become subject to such tax during such period, the number and amount of such taxes as will accrue during the next six months, so far as they can be determined from the probate records, and the number and amount thereof due and unpaid. Each probate judge shall keep a separate record, in a book to be provided for that purpose, of all cases arising under the provisions of this subdivision of this chapter. (91 v. 171, § 14.)

Fees of officers; costs chargeable to state.

SECTION . The fees of officers having duties to perform under the provisions of this subdivision of this chapter, shall be paid by the county from the county expense fund thereof, and shall be the same as allowed by law for similar services. In ascertaining the amounts due the state, seventy-five per cent. of the cost of collection and other necessary and legitimate expenses incurred by the county in the collection of such taxes, shall be charged to the state and deducted from the amount of taxes to be paid into the state treasury. (91 v. 171, § 15.)

Final account must show payment of tax; voucher therefor.

SECTION . A final settlement of the account of an executor, administrator or trustee shall not be accepted or allowed by the probate court unless it shows, and the judge of that court finds, that all taxes imposed by the provisions of this subdivision of this chapter, upon any property or interest therein, belonging to the estate to be settled by such account, have been paid. The receipt of the county treasurer shall be the proper voucher for such payment. (90 v. 17, § 16.)

Meaning of word "property."

SECTION . The word "property" as used in this subdivision of this chapter, includes real and personal estate, any form of interest therein, and annuities. (90 v. 17, § 17.)

Exempt Property.

School houses, churches, colleges, etc.

SECTION . Public school houses and houses used exclusively for public worship, the books and furniture therein and the ground attached to such buildings necessary for the proper occupancy, use and enjoyment thereof, and not leased or otherwise used with a view to profit, public colleges and academies and all buildings connected therewith, and all lands connected with public institutions of learning, not used with a view to profit, shall be exempt from taxation. This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state, but leaseholds, or other estates or property, real or personal, the rents, issues, profits and income of which is given to a city, village, school district, or subdistrict in this state, exclusively for the use, endowment or support of schools for the free education of youth without charge, shall be exempt from taxation as long as such property, or the rents, issues, profits or income thereof is used and exclusively applied for the support of free education by such city, village, district or subdistrict. (R. S., Sec. 2732.)

Graveyards.

SECTION . Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation. (R. S. Sec. 2732.)

State or U. S. property.

SECTION . Real or personal property belonging exclusively to the state or United States shall be exempt from taxation. (R. S., Sec. 2732.)

Court houses, jails, etc.

SECTION . Buildings belonging to counties and used for holding courts, and for jails or county offices, with the ground, not exceeding ten acres in any county, on which such buildings are erected, shall be exempt from taxation. (R. S., Sec. 2732.)

Lands, etc., to support poor.

SECTION . Lands, houses and other buildings belonging to a county, township, city or village, used exclusively for the accommodation or support of the poor, and property belonging to institutions of public charity only, shall be exempt from taxation. (R. S., Sec. 2732.)

Armory buildings, etc.

SECTION . Buildings belonging to and used exclusively for armory purposes by lawfully organized military organizations which are fully armed and equipped at their own expense and lawfully made subject to all calls of the governor for troops in case of war, riot, insurrection or invasion, with the land actually occupied by such institutions, and the land owned and used as sites for the armory buildings of such military organizations, not leased or otherwise used with a view to profit, and moneys and credits appropriated solely to sustain, and belonging exclusively to, such organizations, shall be exempt from taxation. (R. S., Sec. 2732.)

Fire engines, etc.

SECTION. . Fire engines, property and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to a township, city or village, or to a fire company organized therein, shall be exempt from taxation. (R. S., Sec. 2732.)

Market houses and halls.

SECTION . Market houses, public squares or other public grounds of a city, village or township, houses or halls used exclusively for public purposes or erected by taxation for such purposes, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation. (R. S., Sec. 2732.)

Water works, etc.

SECTION . Works, machinery, pipe-lines and fixtures belonging to a city or village and used exclusively for conveying water to it, or for heating or lighting it, shall be exempt from taxation. (R. S. Sec. 2732.)

Stocks.

SECTION . Stocks, or certificates of stock, in a corporation or railroad company, owned by a county, township, city or village, the money to acquire which was originally raised by taxation upon such county, township, city or village, shall be exempt from taxation. (R. S., Sec. 2732.)

Monuments and funds therefor.

SECTION . Funds raised and set apart for the purpose of building monuments to the soldiers of this state, and monuments and monumental buildings, shall be exempt from taxation. (R. S., Sec. 2732.)

Certain sum.

SECTION . A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind, except dogs, of which he is the actual owner. (R. S., Sec. 2732.)

Certain lands used as site for monument

SECTION . Lands held and used as the place of interment of a distinguished deceased person and as the place of a monument or memorial to such person, as provided for by the statutes of this state, together with funds or moneys raised or held for the purpose of maintaining or caring for such monument or memorial, and its place of erection, so long as they are held and used for such purpose, shall be exempt from taxation or assessment for any purpose. (R. S., Sec. 2732a.)

Prehistoric earthworks or historic buildings.

SECTION . Lands in this state on which are situated prehistoric earthworks, or upon which was erected and still stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association or company for the purpose of the preservation of such earthworks or historic building and are not held for profit, but dedicated to public uses as prehistoric parks or as historic grounds, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto. (97 v. 49, §§ 1, 2.)

Property of certain societies.

SECTION . Real or personal property belonging to an incorporated post of the grand army of the republic, union veterans union, grand lodge of free and accepted masons, grand lodge of the independent order of odd fellows, grand lodge of the knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization, maintaining a lodge system, an incorporated association of ministers of any church, or incorporated association of commercial traveling men, an association which is intended to create a fund or is used or intended to be used for the care and maintenance of indigent soldiers of the late war, indigent members of said organizations, and the widows, orphans and beneficiaries of the deceased members of such organizations, and

not operated with a view to profit or having as their principal object the issuance of insurance certificates of membership, and the interest or income derived therefrom, shall not be taxable, and the trustees of any of such organizations shall not be required to return or list such property for taxation. (94 v. 371, § 2732-3.)

"Dunkers."

SECTION . Moneys, funds or credits belonging to the representative body of Indiana meeting of friends or the religious society known as the German baptists or dunkers, in this state, which moneys, funds or credits or the income therefrom are exclusively used for the support of the poor of such denomination, society or congregation, shall be exempt from taxation. The person or persons having the care and supervision of such moneys, funds or credits, shall not be required to return or list them for taxation. (89 v. 383, § 1.)

CHAPTER III.

Listing Personal Property.

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State auditor shall furnish blank forms.

SECTION . The auditor of state, annually, on or before the first Monday of April, shall furnish each county auditor with a blank form of statement for listing personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, containing all the items required in this chapter, and such additional items, as he deems necessary to secure accurate, full and honest returns and values for taxation. County auditors, assessors, and parties required to list all or any of the items named in such statement, shall use true copies of the blank statement, and fill them with the true value in money of the several items therein named. (R. S. Sec. 2749.)

When assessors shall be assembled for instruction.

SECTION . Each county auditor, before the fifteenth day of April, shall issue a call to all the assessors of the county, to meet at his office or other place designated by him, at the county seat, within five days, for consultation. Such assessors shall meet as so ordered. The auditor shall meet with the assessors, and answer such questions and give such instructions as tend to a uniformity in the action of the assessors in the county. He shall especially call their attention to the provisions of law relating to their duties, and the listing of property, and require of them full compliance therewith. The auditor shall provide and deliver to the assessors blank forms and instructions, or forward them to the township clerks forthwith, after the meeting of the assessors. (R. S. Sec. 2749.)

Notice and forms to be given by assessors; statement.

SECTION . The listing of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, shall be made between the second

Monday of April and the third Monday of May, annually. The assessor, on or before the first Monday of May, annually, shall leave with each person, resident in his township or ward, of full age, and not an insane person, or at the office, usual place of residence or business of each person, a written or printed notice, requiring such person to make out for the assessor a statement of the property which, by law, he is required to list, accompanied with printed forms, in blank, for such statement. The assessor at the time he delivers such notice and blank forms, shall demand and receive such statement, unless such person requires further time to make it out, in which case he shall call for it before the third Monday of May. (R. S. Sec. 2747.)

Oath of party listing; fixing of values.

SECTION . A person so listing property, or other items named in the statement described in the next preceding section, shall take and subscribe an oath or affirmation according to law, to be administered by the assessor, to the effect, adapting the form to the capacity in which the person making the return acts, that the statement contains, as he verily believes, a true account of all the taxable personal property, moneys, credits, and investments in bonds, stocks, joint stock companies, annuities or otherwise, owned or controlled by such person, for his own use, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, agent, factor, or otherwise, and also of all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, held for him, or any one residing in this state, for whom he is required by law to list, by any person residing in or out of this state, and not listed for taxation in pursuance of law in this state by such holder, and every interest and right, legal or equitable, of the person listing and of those for whom he is required by law to list in bonds, stocks, joint stock companies, or otherwise, which he is required by law to list for taxation, and that the value affixed to each of said items is the value thereof as ascertained by the usual selling price thereof for cash, at voluntary sales thereof, at the time and place of listing; and if there is no usual selling price, then at such price as could be obtained therefor in money, at such time and place, and that he has not made an acknowledgement or agreement, or contracted a debt, without receiving an adequate consideration therefor or resorted to any device, or created a trust, or sold or exchanged or disposed of money, property, or effects, which were taxable in this state, for United States bonds or other non-taxable securities or moneys, for the purpose of evading taxation, or diminishing the amount of his return for taxation, and that all interest that he has or owns in any credit or evidence of indebtedness, secured in any manner, upon real estate or personal property, situated outside of the county in which he resides, or in taxable stocks or bonds, or in stocks or bonds of a foreign corporation, has been duly listed by him for taxation. (R. S. Sec. 2749.)

Who shall list personal property.

SECTION . Each person of full age and sound mind shall list the personal property of which he is the owner, and all moneys in his possession, all moneys invested, loaned, or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation, and all moneys deposited subject to his order, check or draft; all credits due or owing from any person or persons, body corporate or politic, whether in or out of such county; and all money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for it, if between the parties, it is considered as security merely. The property of a ward shall be listed by his guardian, of a minor child, idiot, or lunatic having no guardian, by his father, if living, if not, by his mother, if living, and if neither father nor mother is living, by the person having such property in charge; of a person for whose benefit property is held in trust, by the trustees; of an estate of a deceased person, by his executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of a company, firm or corporation, by the president or principal accounting officer, partner or agent thereof; and all surplus or undivided profits held by a society for savings or bank having no capital stock, by the president or principal accounting officer. (R. S. Sec. 2734.)

Where personal property shall be listed

SECTION . A person required to list property, on behalf of others, shall list it in the township, city or village in which he would be required to list it if such property were his own. He shall list it separately from his own, specifying in each case the name of the person, estate, company, or corporation, to whom it belongs. Merchants' and manufacturers' stock, and personal property upon farms shall be listed in the township, city, or village in which it is situated. All other personal property, moneys, credits, and investments, except as otherwise specially provided, shall be listed in the township, city, or village in which the person to be charged with taxes thereon resides at the time of the listing thereof, if such person resides within the county where the property is listed, and if not, then in the township, city, or village where the property is when listed. (R. S. Sec. 2735.)

In whose name same listed.

SECTION . Personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies, or otherwise, shall be listed in the name of the person who was the owner thereof on the day preceding the second Monday of April, in each year. No person shall be required to list for taxation any shares of the capital stock of a company, the capital stock of which is taxed in the name of such company. (R. S. Sec. 2746.)

When person a resident for taxation purposes.

SECTION . A person who has had his actual or habitual place of abode in this state for the larger portion of the twelve months next preceding the day before the second Monday of April in each year, shall be a resident of this state for the purpose of taxation, and the personal property which he is required by law to list shall be taxable therein, unless, on or before that day he has changed his place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state. The fact that a person who has so changed his actual place of abode, within six months from so doing, again abides within this state, shall be prima facie evidence that he did not intend permanently to have his actual place of abode without this state. Such person, so changing his actual place of abode and not intending permanently to continue it without this state and not having listed his property for taxation as a resident of this state, for the purpose of having his property listed for taxation within this state, shall be deemed to have resided on the day when such property should have been listed, at his last actual or habitual place of abode within this state. The fact that a person whose actual or habitual place of abode during the greater portion of such twelve months has been within this state, does not claim or exercise the right to vote at public elections within this state, shall not of itself constitute him a non-resident of this state within the meaning of this section. (R. S. Sec. 2735*a*.)

Effect of preceding section.

SECTION . A person or property subject to taxation within this state, shall not be relieved therefrom by the next preceding section nor shall any provision thereof repeal any statute now in force as to the taxation of personal property. (R. S. Sec. 2735*a*.)

When and what property to be listed.

SECTION . A person required to list property, upon receiving a blank for that purpose from the assessor, or, within ten days thereafter, shall make out and deliver, annually, to the assessor, a statement, verified by his oath, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, annuities, or otherwise, in his possession, or under his control, on the day preceding the second Monday of April of that year, which he is required to list for taxation, either as owner or holder thereof, or as parent, husband, guardian, trustee, executor, administrator, receiver, accounting officer, partner, agent, factor, or otherwise. (R. S. Sec. 2736.)

What statement shall contain and order thereof.

SECTION . Such statement shall truly and distinctly set forth: First, the number of horses, and the value thereof; second, the number of neat cattle, and the value thereof; third, the number of mules and asses, and the value thereof; fourth, the number of sheep, and the value thereof; fifth, the number of hogs, and the value thereof; sixth, the number of pleasure carriages, of every kind, and the value thereof; seventh, the total value of all articles of personal property, not included in the preceding or succeeding classes; eighth, the number of watches, and the value thereof; ninth, the number of pianos and organs, and the value thereof; tenth, the average value of the goods and merchandise, which such person is required to list as a merchant; eleventh, the value of the property which such per-

son is required to list as a banker, broker, or stock-jobber; twelfth, the average value of the materials and manufactured articles which such person is required to list as a manufacturer; thirteenth, moneys on hand or by deposit subject to order; fourteenth, the amount of credits as hereinbefore defined; fifteenth, the amount of all moneys invested in bonds, stocks, joint stock companies, annuities, or otherwise; sixteenth, the monthly average amount of value, for the time he held or controlled them, within the preceding year, of all moneys, credits, or other effects, within that time invested in, or converted into bonds or other securities of the United States or of this state, not taxed, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April. (R. S. Sec. 2737.)

When assessor to fix value.

SECTION . An indebtedness created in the purchase of such bonds or securities shall not be deducted from the credits under the fourteenth item of the next preceding section, but the person making such statement may exhibit, to the assessor, the property covered by the first nine items of such section, and allow the assessor to fix the value thereof. In such case the oath of the person making the statement shall be in that regard only that he has fully exhibited the property covered by said nine items. (R. S. Sec. 2737.)

Persons having nothing to list must make oath.

SECTION . An assessor shall require a person called upon to list property for taxation, and claiming to have none subject to taxation, either on his own account or for others, to make oath to the truth of such claim. (R. S. Sec. 2738.)

Listing of dogs.

SECTION . A dog over three months of age shall be listed, either by the owner or by the assessor in the name of the owner, without affixing a valuation thereto. The owner, if he so desires, may affix a value thereto, without swearing to such valuation. A person who keeps or harbors a dog, or who knowingly permits the keeping or harboring of a dog upon his premises, for the purpose of such listing and taxation, shall be the owner thereof. The assessor shall ascertain the owner or harborer of each dog within his territory, and may examine any person under oath for this purpose. (R. S. Sec. 2754.)

"Merchant" defined.

SECTION . A person who owns or has in possession or subject to his control personal property within this state, with authority to sell it, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from a place out of this state for the purpose of being sold at a place within this state, is a merchant. (R. S. Sec. 2740.)

Valuation of certain merchandise.

SECTION . When a person is required by this chapter to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property appertaining to his business as a merchant. In estimating the value thereof, he shall take as the criterion the average value of such property, as provided in

the next preceding section, which he has had from time to time in his possession or under his control during the year next previous to the time of making such statement, if he has been engaged in business so long, and if not, then during such time as he has been so engaged. Such average shall be ascertained by taking the amount in value on hand, as nearly as possible, in each month of the next preceding year in which he has been engaged in business, adding together such amounts and dividing the aggregate amount thereof by the number of months that he has been in business during such year. (R. S. Sec. 2740.)

Consignee, and commission merchant.

SECTION . A consignee shall not be required to list for taxation the value of property, the product of this state, which has been consigned to him, for sale or otherwise, from a place within this state, nor the value of property consigned to him from another place for the sole purpose of being stored or forwarded, if in either case, he has no interest in such property, or any profit to be derived from its sale. A person engaged in selling property on commission and who does not retain control of such property longer than forty-eight hours is not a merchant within the meaning of the next two preceding sections. (R. S. Sec. 2740.)

Transient traders; their returns.

SECTION . When a transient person locates in a city, village, or township, and offers to sell or otherwise dispose of books or other goods, wares, or merchandise, under the name of a gift book store, or any other name or designation, the assessor of the place where such person locates, shall forthwith demand of him the true value in money of his stock in trade. If such person neglects or refuses to return such value under oath, within twenty-four hours after such demand, the assessor shall determine the value as in other cases. In either case he shall forthwith return said valuation to the auditor of the county. (R. S. Sec. 2741)

Listing of personal property by manufacturers.

SECTION . A person who purchases, receives or holds personal property, of any description, for the purpose of adding to the value thereof by manufacturing, refining, rectifying, or by the combination of different materials with a view of making a gain or profit by so doing, is a manufacturer, and, when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, he shall include therein the average value estimated, as hereafter provided, of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in manufacturing, combining, rectifying or refining, and of all articles which were at any time by him manufactured or changed in any way, either by combination or rectifying, or refining or adding thereto, which, from time to time, he has had on hand during the year next previous to the first day of April annually, if he has been engaged in such manufacturing business so long, and if not, then during the time he has been so engaged. (R. S. Sec. 2742.)

Ascertaining valuation of same.

SECTION . Such average value shall be ascertained by taking the value of all property subject to be listed on the average basis, owned by such manufacturer, on the last business day of each month the manufacturer was engaged in business during the year, adding such monthly values together and dividing the result by the number of months the manufacturer was engaged in such business during the year. Such result shall be the average value to be listed. A manufacturer shall also list at their fair cash value, all engines and machinery of every description used, or designed to be used, in refining or manufacturing, except such fixtures, as are considered a part of any parcel or parcels of real property, and all tools and implements of every kind used, or designed to be used, for such purpose, owned or used by such manufacturer. (R. S. Sec. 2742.)

Merchant or manufacturer commencing business after certain day.

SECTION . .When a person commences business as a merchant or manufacturer after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business has not been previously entered on the proper assessor's list for taxation, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter. (R. S. Sec. 2743.)

Rules for valuing personal property generally.

SECTION . In listing personal property, it shall be valued at the usual selling price thereof, at the time of listing, and at the place where it may then be. If there is no usual selling price known to the person whose duty it is to fix a value thereon, then at such price as is believed could be obtained therefor, in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof, in money. Money, whether in possession or on deposit, shall be entered in the statement at the full value thereof, except that depreciated circulating notes shall be entered at their current value. A credit for a sum certain, payable in money, property of any kind, labor or service, shall be valued at its true value in money, except that if it is for a specific article, or for a specified number or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it shall be valued at the current price of such property or of such labor or service, at the place where payable. Annuities, or moneys receivable at stated periods, shall be valued at the sum which the person listing them believes them to be worth in money at the time of listing. (R. S. Sec. 2739.)

Valuing additions to tax duplicate.

SECTION . Additions made to the tax list and duplicate by a board of equalization or the county auditor, as to valuation, shall be in strict accordance with the provisions of the next preceding section. (R. S. Sec. 2739a.)

Return by assessor when parties refuse to swear.

SECTION . When a person, company, or corporation refuses or neglects to make return, or, on being requested to do so, refuses or neglects to swear to it, the assessor shall return the fact of such refusal or neglect by the words "refused to list," or "refused to swear," as the case may be. In such case, and in every case in which a company or corporation whose duty it is to make return of taxable property to the auditor refuses or neglects to make or verify such return, the auditor shall add to the amount returned, or ascertained, fifty per cent. of such amount, and the amount thus increased shall be the basis of taxation for that year. (R. S. Sec. 2784.)

When assessor shall make the list.

SECTION . When a person refuses or neglects to make or deliver to an assessor the statement required by law, or take and subscribe the oath thereto, the assessor shall proceed to ascertain the number of each description of the several enumerated articles of personal property and the value thereof, and the value of the unenumerated articles, and the value of the moneys, credits and investments of such person. For this purpose he may examine on oath any person whom he thinks has knowledge thereof. (R. S. Sec. 2750.)

Upon what information the assessor shall act.

SECTION . When the failure to make or verify such statement is occasioned by the sickness or absence of the person who should make or verify it, or by his neglect or refusal so to do, the assessor, if unable to obtain positive evidence of the items or value, may make the statement from general reputation and his own knowledge of facts and circumstances. (R. S. Sec. 2751.)

Returns to be made by the assessor.

SECTION . On or before the third Monday of May, annually, the assessor shall make and deliver to the county auditor, in tabular form and alphabetical order, a list or lists of the names of the several persons, companies, or corporations, in whose names personal property, moneys, credits, or investments has been listed, either by such persons, companies, or corporations, or by himself placing separately, in appropriate columns, opposite each name, the aggregate value of the several species of property, heretofore enumerated, as listed, and the number of dogs, and the value, if given by the owner. He shall make separate lists of persons residing out of an incorporated city or village and persons who are residents of an incorporated city or village, or who are residents of special or separate school districts. The columns shall be accurately added up, and in each case in which a person whose duty it is to list property for taxation, has refused or neglected to list it when called on for that purpose, or to take and subscribe the oath in regard thereto, when required, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or "refused to swear." In each case in which a person required to list property has been absent, or unable from sickness to list or swear, the assessor shall enter opposite the name of such person, in the proper column, the word "absent," or "sick." (R. S. Sec. 2755.)

Assessor to return also the original statements properly arranged.

SECTION . At the time of delivering the list provided in the next preceding section, the assessor shall deliver to the auditor all the statements of property which he has received from persons required to list them, and statements prepared by himself, arranged in alphabetical order. The auditor shall carefully preserve them in his office for at least one year. (R. S. Sec. 2756.)

Oath of assessor to returns.

SECTION . The assessor, upon making return to the auditor of the lists and statements, shall take and subscribe an oath, administered by the auditor, or an official authorized to administer oaths, as follows:

I, ..., assessor for ....., in the county of ....., do solemnly swear that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by law to list them, is truly returned as set forth in such statement; that in each case where by law I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of a person, company or corporation, I have diligently, and by the best means in my power, endeavored to ascertain them; and that, as I verily believe, a full list, with the value thereof estimated by the rules prescribed by law, is set forth in the annexed return; that in no case have I knowingly omitted to demand of any person, of whom by law I was required to make such demand, a statement of the description and value of personal property, of the amount of moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he was required to list, or failed to endorse on any return made by me in cases in which the owner refused or neglected to list, or swear, the words "refused to list," or "refused to swear," or "failed to swear," as required by law, any party who purports to have been sworn as returned by me, or in any way connived at any violation or evasion of any of the requirements provided by law in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any kind for taxation, and that I have returned to the county auditor the original statements made to me, or which I have made, and also the statistics which by law I am required to procure and return. (R. S. Sec. 2757.)

Filing away tax statements; how done.

SECTION . The county auditor, in filing the statements of the taxable property of the individual taxpayers, as returned by the township assessor, in pursuance of law, shall file the statements returned from the different townships in separate bundles, each township by itself, instead of filing each statement separately. The auditor shall be allowed and paid out of the county treasury, the sum of twenty-five cents for filing the statements of taxable property, in each township in his county. (R. S. Sec. 2785.)

Correction of Returns.

Persons may make statement after assessor has made same.

SECTION . When any person has been prevented from making or verifying a statement of property for taxation, by sickness or absence, and the assessor has made a statement for him, at any time before the assessment of taxes thereon by the county auditor, such person may make, verify, and file with the auditor the proper statement. In such case before the auditor shall receive the statement, the person making it must add to the ordinary affidavit, a statement to the effect that his failure to give to the assessor or verify the statement at the proper time was occasioned by sickness or absence. On the filing of such statement the auditor shall correct the statement made by the assessor. (R. S. Sec. 2752.)

Action of auditor upon false return or evasion of return.

SECTION . If a person required to list property or make a return thereof for taxation, either to the assessor or county auditor, in any year or years makes a false return or statement, or evades making a return or statement, the county auditor, for each year, shall ascertain as near as practicable, the true amount of personal property, moneys, credits and investments that such person ought to have returned or listed for not exceeding the five years preceding the year in which the inquiries and corrections provided for in this chapter are made. To the amount so ascertained, as omitted, for each year he shall add fifty per cent., multiply the omitted sum or sums, as increased by said penalty, by the rate of taxation belonging to said year or years, and accordingly enter the amount on the tax lists in his office, giving a certificate therefor to the county treasurer who shall collect it as other taxes. (R. S. Sec. 2781.)

Action of auditor upon omission of tax return.

SECTION . If a person required to list property, or make a return thereof for taxation to the assessor or county auditor, or to a board, officer, or person, other than a board composed of officers of more than one county, in any year or years, fails to make a return or statement, or if such person makes a return or statement of only a portion of his taxable property, and fails to make a return as to the remainder thereof, or if he fails to return his taxable property or part thereof, according to the true value thereof in money, as provided by law, the county auditor, for each year, as to such property omitted and as to property not returned or taxed according to its true value in money, shall ascertain as near as practicable the true amount of personal property, moneys, credits, and investments that such person ought to have returned or listed, and the true value at which it should have been taxed in his county for not exceeding the five years next preceding the year in which the inquiries and corrections provided for in this section and in the next preceding and the next two succeeding sections are made, and multiply the omitted sum or sums by the rate of taxation belonging to said year or years, and accordingly enter the amount on the tax lists in his office, giving a cer-

tificate therefor to the county treasurer, who shall collect it as other taxes. The term "personal property," as used in this section, shall apply to all kinds of omitted property for the taxation of which, for any of the years in which it was omitted, provision has not been made by law. (R. S. Sec. 2781*a*.)

Exception as to property assessed by boards.

SECTION . The power and duty of the county auditor under the provisions of the next preceding section, shall extend to all cases where property, taxable within his county, has for any reason not been assessed and taxed according to its true value in money, as provided by law, except that where provision is made by law for the appraisement and assessment of property by a board composed of officers of more than one county, and such property or part thereof has escaped taxation, the duties provided in such section shall be performed by such board. The board, at any subsequent meeting, may appraise and assess such omitted property for the year or years so omitted, and certify its assessment to the proper officer or officers to be placed upon the tax lists of the proper county or counties of omitted taxes thereon in a like manner as current assessments are certified by said board, and such officer or officers shall give a certificate therefor to the county treasurer, as in other cases. (R. S. Sec. 2781*a*.)

False statement of personal property; duty of auditor.

SECTION . The county auditor, if he has reason to believe, or is informed that a person has given to the assessor a false statement of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, which are by law subject to taxation, shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and charge such persons on the duplicate with the proper amount of taxes. To enable him so to do, he may issue compulsory process, and require the attendance of any persons whom he thinks have knowledge of the articles, or value of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, and examine such persons, on oath, in relation to such statement or return. The auditor, in all such cases, shall notify such person, before making the entry on the tax list and duplicate, that he may have an opportunity of showing that his statement or the return of the assessor was correct. The auditor, in all such cases, shall file in his office a statement of the facts or evidence upon which he made such correction; but, he shall not reduce the amount returned by the assessor, without the written assent of the auditor of state, given on a statement of facts submitted by the county auditor. (R. S. Sec. 2782.)

Costs and expenses.

SECTION . If a person makes a false statement

of the amount of property for taxation, to wholly or partially evade the payment of taxes, he shall pay all costs and expenses that may be incurred under the provisions of the next preceding section, and like fees and costs shall be allowed and paid as are allowed by law, for similar services, and if not paid, may be collected before any justice of the peace of the proper county, by suit in the name of the county commissioners. In all cases under such section, where the statement is found correct, and no intention to evade the payment of taxes, the costs and expenses incurred shall be paid out of the county treasury of the proper county, on the order of the county auditor. (R. S. Sec. 2782.)

Penalties.

SECTION . When a person summoned to appear before the county auditor and give testimony, under the provisions of the next two preceding sections, or in proceedings against companies or corporations required to make return to the county auditor for taxation, neglects or refuses to appear, or neglects or refuses to answer a question that is put to him by the auditor touching the matter under examination, the auditor shall apply to the probate judge of the county to issue a subpoena for the appearance of such person before him. On the application of the county auditor, the probate judge shall issue a subpoena for the appearance of such person forthwith before him to give testimony. If any person so summoned fails to appear, or appearing, refuses to testify, he shall be subject to like proceedings and penalties for contempt as witnesses in actions pending in the probate court. (R. S. Sec. 2783.)

CHAPTER IV.

Corporations Generally and Banks and Bankers.

Corporations Generally.

Corporations generally.
Returns thereof.
Duty of county auditor.

Banks and Bankers.

"Bank" and "Bankers" defined.
Shares or capital of banks, incorporated or unincorporated.
Tax on real estate of bank.
Names of stockholders and shares of each.
Return made by cashier, etc., to auditor.
Auditor to fix value of bank shares or property.
When bank fails to make return.
Penalty for making false return.

Corporations Generally.

Corporations generally.

SECTION . The president, secretary, and principal accounting officer of a canal or slackwater navigation company, turnpike company, plank-road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations, whose taxation is specifically provided for, for whatever purpose they may have been created, whether incorporated by a law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property thereof, which shall include all real estate necessary to the daily operations of the company, moneys and credits of such company or corporation within the state, at the actual value in money. (R. S. Sec. 2744.)

Returns thereof.

SECTION . Return shall be made to the several auditors of the respective counties where such property is situated, together with a statement of the amount thereof which is situated in each township, village, city or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate and fixed property in said ward, city, village or township. All property so listed shall be subject to and pay like taxes as other property listed in such ward, city, village or township. Such accounting officer shall make return to the auditor of state during the month of May of each year of the aggregate amount of all property by him returned to the several auditors of the respective counties in which it is located. (R. S. Sec. 2744.)

Duty of county auditor.

SECTION . The auditor of each county, on or before the first Monday of May, annually, shall furnish the president, secretary, principal accounting officer, or agent as provided in the next two preceding sections, the necessary blanks for the purpose of making such returns, but neglect or failure on the part of the county auditor to furnish such blanks shall not excuse such president, secretary, accountant, or agent, from making the returns within the time specified herein. If the county auditor to whom returns are made is

of the opinion that false or incorrect valuations have been made, that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or if no return has been made to the county auditor, he must have the property valued and assessed. This section and the next preceding section shall not tax any stock or interest held by the state in a joint stock company. (R. S. Sec. 2744.)

Banks and Bankers.

"Bank" and "bankers" defined.

SECTION . A company, association or person, not incorporated under a law of this state or of the United States, for banking purposes, who keeps an office or other place of business, and engages in the business of lending money, receiving money on deposit, buying and selling bullion, bills of exchange, notes, bonds, stocks, or other evidences of indebtedness, with a view to profit, is a bank or banker, within the meaning of this chapter. (R. S. Sec. 2758.)

Shares or capital of banks, incorporated or unincorporated.

SECTION . All the shares of the stockholders in an incorporated bank or banking association, located in this state, incorporated or organized under the laws of the state or of the United States, and all the shares of the stockholders in an unincorporated bank, located in this state, the capital stock of which is divided into shares held by the owners of such bank, and the capital employed, or the property representing it, in an unincorporated bank, the capital stock of which is not divided into shares, located in this state, shall be listed at the true value in money, and taxed only in the city, ward or village where such bank is located. (R. S. Sec. 2762.)

Tax on real estate of bank.

SECTION . The real estate of a bank or banking association shall be taxed in the place where it is located, in like manner as the real estate of persons is taxed. (R. S. Sec. 2763.)

Names of stockholders and shares of each.

SECTION . There shall be kept in the office at all times where the business of such bank or banking association is transacted, a full and correct list of the names and residences of the stockholders therein, and the number of shares held by each, which at all times during business hours shall be open to the inspection of all officers who are or may be authorized to list or assess the value of such shares for taxation. (R. S. Sec. 2764.)

Return made by cashier, etc., to auditor.

SECTION . The cashier of each incorporated bank, and the cashier, manager or owner of each unincorporated bank, shall return to the auditor of the county in which such bank is located, between the first and second Mondays of May, annually, a report in duplicate under oath, exhibiting in detail, and under appropriate heads, the resources and liabilities of such bank at the close of business on the Wednesday next preceding the said second Monday, with a full statement of the names and residences of the stockholders therein, the number of shares held by each and the par value of each share, and of the amount of capital em-

ployed by unincorporated banks, not divided into shares, and the name, residence and proportional interest of each owner of such bank. (R. S. Sec. 2765.)

Auditor to fix value of bank shares or property.

SECTION . Upon receiving such report the county auditor shall fix the total value of the shares of such banks, and the value of the property rpresenting the capital employed by unincorporated banks, the capital stock of which is not divided into shares, each, according to their true value in money, and deduct from the aggregate sum so found, of each, the value of the real estate included in the statement of resources as it stands on the duplicate. Thereupon he shall make and transmit to the annual state board of equalization for banks a copy of the report so made by the cashier, manager or owner with the valuation of such shares or property representing capital employed as so fixed by the auditor. (R. S. Sec. 2766.)

When bank fails to make return.

SECTION . If a bank fails to make and furnish to the county auditor the statement required, within the time herein fixed, the auditor shall examine the books of the bank; and also any officer or agent thereof under oath, with such other persons as he deems proper, and make such statement. The auditor shall have like powers, and the probate judge of the county shall exercise like powers, and perform like duties in aid of the auditor in the performance of his duties under this section, as are authorized by law in cases where the county auditor is informed, or has reason to believe, that any person has failed to make a return, or has made a false return for taxation. The statement so made out by the auditor shall stand as the statement required to be made by the cashier. (R. S. Sec. 2769.)

Penalty for making false return.

SECTION . A bank officer who fails to make out and furnish to the county auditor the return required by the third preceding section, or wilfully makes a false statement in such return, shall forfeit not more than one hundred dollars together with the costs and other expenses incurred by the auditor or other proper officer in obtaining such statement. (R. S. Sec. 2769.)

CHAPTER V.

Railroads and Suburban and Interurban Electric Roads.

Boards of appraisers and assessors.
President of board.
Secretary.
Quorum.
Record of votes.
Copy of minutes to be kept in auditor's office.
Railroad board to meet in May.
Suburban and interurban board to meet in June.
Duties of the board.
Oath of officials; report to state auditor.
Annual report to state auditor.
Same.
Contempt of board; punishment.
Apportionment of valuation of railway property.
Report of board; duty of auditor.
Compensation of members of board.
How value found when part of road in another state.

Boards of appraisers and assessors.

SECTION . The auditors of the counties in which a railroad company or a suburban or interurban electric railroad company has its track and roadway, or part thereof, shall constitute a board of appraisers and assessors for such company. If such company has its road, or a part thereof, in one county only, the auditor of such county shall constitute such board. (R. S. Sec. 2770; 97 v. 572, § 1.)

President of board.

SECTION . The auditor of the county where such company has its principal office, if such principal office is in this state, or if such office is not in this state, the auditor of the county having the largest city or village upon the line of such road, shall be the president of the board. He shall appoint the time and place for the meeting of the board and notify the proper county auditors thereof, at least five days before the time appointed for such meeting. In the absence or inability of the president, the board shall appoint one of its members president pro tempore. (R. S. Sec. 2771; 97 v. 572, § 2.)

Secretary.

SECTION . The board shall appoint one of its number secretary, and full minutes of its proceedings shall be kept, which shall consist of a full and complete record of the votes of each member of the board. (R. S. Sec. 2771; 97 v. 572, § 2.)

Quorum.

SECTION . In all meetings of such board, a majority of the county auditors shall constitute a quorum, and a majority of those present, at a meeting having a quorum, shall decide all questions submitted. (R. S. Sec. 2771; 97 v. 572, § 2.)

Record of votes.

SECTION . The valuation of the property shall be fixed only on motion made and duly seconded. On such motions the yeas and nays shall be called and each member's vote shall be recorded by the secretary. (R. S. Sec. 2771; 97 v. 572, § 2.)

Copy of minutes to be kept in auditor's office.

SECTION . Immediately after the board has adjourned, the secretary shall make a complete record of all the proceedings of the board, and set forth therein the names and official capacity of the officials of any such company present at the meeting. A certified copy of such proceedings,

signed by the president and secretary of the board shall be forwarded forthwith to each county auditor, who is a member of the board, and shall be recorded by him in a book kept in the county auditor's office, subject to public inspection during office hours. The certified copy shall alike be kept on file in the county auditor's office, for like inspection. (R. S. Sec. 2771; 97 v. 572, § 2.)

Railroad boards to meet in May.

SECTION . Each board having jurisdiction to appraise and assess the property of railroad companies shall meet annually in the month of May at such time as the president thereof may appoint. If he fails to appoint a time for such meeting before the second Tuesday in May the several county auditors composing such board shall meet on that day. (R. S. Sec. 2772; 97 v. 572, § 3.)

Suburban and interurban board to meet in June.

SECTION . Each board having jurisdiction to appraise and assess the property of suburban and interurban electric railroads shall meet annually in the month of June at such time as the president thereof may appoint. If he fails to appoint a time for such meeting before the second Tuesday in June the several county auditors composing such board shall meet on that day. (R. S. Sec. 2772; 97 v. 572, § 3.)

Duties of the board.

SECTION . All of such meetings shall be held where the road which is to be assessed has its principal office, or in the principal city or village upon the line of such road, as the case may be. The board shall ascertain all of the personal property, which shall include road-bed, stations, power houses, poles, wires, water and wood stations and other realty necessary to the daily running operations of the road, moneys, and credits of the company, and the undivided profits, reserved or contingent fund of the company, whether in moneys, credits, or in any manner invested, and the actual value thereof in money, and also locomotives, motors, and cars not belonging to the company, but hired for its use or run under its control on its road by a sleeping car company or other company. Such rolling stock, not belonging to it, but under its control, may be returned by such company separate from its own property, and if so returned, the board shall fix the valuation of such property separately, but must include the amount in the aggregate valuation. (R. S. Sec. 2772; 97 v. 572, § 3.)

Oath of officials; report to state auditor.

SECTION . The board may require from the president, secretary, treasurer, receiver, and principal accounting officer of such road, a detailed statement, under oath, of all the items and particulars constituting such property, moneys, and credits, and the value thereof, and may examine the books and papers of such road, and its officers, receivers, servants, or agents, under oath, touching any matter relating thereto. Any county auditor present at such meeting may administer such oath. (R. S. Sec. 2772; 97 v. 572, § 3.)

Annual report to state auditor.

SECTION . Each board having jurisdiction to appraise and assess the property of railroad companies, shall

report annually, on or before the first Monday in the month of June, to the auditor of state, the amount assessed upon each railroad company, specifying the total sum and amount distributed to each county. (R. S. Sec. 2772; 97 v. 572, § 3.)

Same.

SECTION . Each board having jurisdiction to appraise and assess the property of suburban and interurban electric railroad companies, shall make like report, as provided in the next preceding section, with respect to suburban or interurban electric railroads, annually, before the first Monday in the month of July. (R. S. Sec. 2772; 97 v. 572, § 3.)

Contempt of board; punishment.

SECTION . A president, secretary, receiver, accounting officer, servant or agent, of a railroad company or a suburban or interurban electric railroad company, having a portion of its roadway in this state, who refuses to attend before a lawful board of appraisers and assessors when required so to do, or refuses to submit to the inspection of the board any books or papers of such company, in his possession, custody or control, or refuses to answer questions put to him by the board on its order, touching the business property, moneys and credits, and the value thereof, of such company, shall be guilty of contempt of such board, and may be confined by order of the board in the jail of the proper county until he complies with such order, and pays the costs of his imprisonment. (R. S. Sec. 2773; 97 v. 573, § 4.)

Apportionment of valuation of railway property.

SECTION . The value of such property, moneys and credits, of a railroad company or a suburban or interurban electric railroad company, as found and determined by either of such boards, shall be apportioned by the board among the several counties through which the road, or any part thereof, runs, so that to each county and to each city, village, township and district, or part thereof therein, shall be apportioned such part thereof as will equalize the relative value of the real estate, structures, and stationary personal property of such company therein, in proportion to the whole value of the real estate, structures, and stationary personal property of the company in this state; and so that the rolling stock, main track, road-bed, power houses, poles, wires, supplies, moneys, and credits of the company shall be apportioned in like proportion that the length of the road in such county bears to the entire length thereof in all the counties, and to each city, village and district, or part thereof therein. If the line of such company is divided into separate divisions or branches, so much of the rolling stock thereof as belongs to, or is used solely upon any of such divisions or branches shall be apportioned in like manner to the county, or counties, and to each city, village, and district, or part thereof therein, through which such branch or division runs. (R. S. Sec. 2774; 97 v. 574, § 5.)

Report of board; duty of auditor.

SECTION . The board shall certify to the county auditor of each county, and to each city, incorporated village, township and district, or part thereof therein interested, the amount apportioned to such county, and shall make and for-

ward a like certificate, together with all the reports of the various officers of said companies, and other papers and evidence which form the basis of their valuation, to the auditor of state, for the use of the state board of equalization of railroad property. The county auditor, upon receiving such certificate shall apportion the amount therein stated, to the cities, villages, townships, districts, or parts thereof. The auditor shall not put the assessments on the tax list until he has been advised of the action on said state board of equalization, when the proper amounts shall be entered thereon. (R S. Sec. 2774; 97 v. 574, § 5.)

Compensation of members of board.

SECTION . Each county auditor shall be paid from the treasury of his county the sum of three dollars for each day's attendance as a member of any board under this chapter, and five cents a mile going to and returning from its place and meeting. (R. S. Sec. 2775; 97 v. 574, § 6.)

How value found when part of road in another state.

SECTION When a railroad company or a suburban or interurban electric railroad company, has part of its road in this state and part thereof in another state or states, the proper board shall take the value of such property, moneys, and credits of such company so found and determined, as heretofore provided, and divide it in the proportion the length of the road in this state bears to the whole length thereof, and determine the principal sum for the value of the road in this state accordingly, equalizing the relative value thereof in this state, as provided in this chapter. (R. S. Sec. 2776; 97 v. 575, § 7.)

CHAPTER VI.

Foreign Insurance Companies.

Annual statements of foreign insurance companies.
Payment of tax to superintendent of insurance.
Failure to pay tax or make true statement.
Penalty for non-payment of taxes.
Retaliatory provision.
Deposits with superintendent of insurance not taxable.
Where policy on Ohio property to be placed.
Reinsuring, etc., risk with unauthorized foreign company.
Annual report required of chief officer.
When authority of insurance company revoked.
When superintendent to inspect company.
When foreign insurance company not admitted in state.
Expenses of inspection to be paid by company.

Annual statements of foreign insurance companies.

SECTION . Every insurance company incorporated by the authority of another state or government, in its annual statement to the superintendent of insurance, shall set forth the gross amount of premiums received by it in this state during the preceding calendar year, without deductions for commissions, return premiums, considerations paid for reinsurance or any deductions whatever. It shall also set forth therein in separate items, return premiums paid for cancellations and considerations received from other companies for reinsurance in this state during such year. If the superintendent of insurance has reason to suspect the correctness of such statement he may make an examination, at the expense of the state, of the books of such company or its agents for the purpose of verifying them. (R. S. Sec. 2745.)

Payment of tax to superintendent of insurance.

SECTION . If the superintendent of insurance finds such report to be correct, prior to the month of November in each year, he shall compute an amount of two and one-half per cent. on the balance of such gross amount after deducting such return premiums and considerations received for reinsurances as shown by the next preceding annual statement and charge them to such company as a tax upon the business done by it in this state for the period shown by such annual statement. He shall forthwith mail to the last known address of the principal office of such company, a statement of the amount so charged against it, which amount in the month of November next succeeding, the company shall pay to the superintendent of insurance at his office. All taxes collected by the superintendent of insurance under this section shall be paid by him, upon the warrant of the state auditor, into the general revenue fund of the state. (R. S. Sec. 2745.)

Failure to pay tax or make true statement.

SECTION . If a company fails or refuses to pay such tax, after a statement thereof has been made and mailed to it, or if the statement required to be made by it under the second preceding section is false or incorrect, the superintendent of insurance may revoke the license of such com-

pany doing business in this state. Upon failure or refusal to pay the tax, the superintendent of insurance shall certify that fact to the attorney general, who shall thereupon begin an action against the company in the court of common pleas of Franklin county, or of any other county, as he may elect, to recover the amount of the tax. If such company ceases to do business in this state, it shall thereupon make report to the superintendent of insurance of the gross amount of premiums, not theretofore reported as provided in the second preceding section, received by it in the state, prior to such discontinuance of business after deducting return premiums and considerations received for reinsurance, not theretofore so reported, and shall forthwith pay to the superintendent of insurance a like per cent. of tax thereon. (R. S. Sec. 2745.)

Penalty for non-payment of taxes.

SECTION . If such company refuses to pay such tax, upon demand being made therefor, it shall be liable to the state of Ohio at the suit of the attorney general, to a penalty of not more than five hundred dollars per month for each month it has failed, after demand therefor, to pay the tax. Service of process in such action shall be made according to the requirements of law governing suits brought against such companies by a policy holder therein. (R. S. Sec. 2745.)

Retaliatory provision.

SECTION . If the laws of another state, territory or nation authorize charges for the privilege of doing business therein, or taxes against insurance companies organized in this state, exceeding the charges provided in this chapter, like amounts shall be charged against all insurance companies of such state, territory or nation, doing business in this state, instead of the charges herein provided. (R. S. Sec. 2745.)

Deposits with superintendent of insurance not taxable.

SECTION . Neither insurance companies and associations, incorporated by the authority of another state or government, nor the superintendent of insurance, shall be required to make returns for taxation of the deposits of such companies or associations, made as required by law, with the superintendent of insurance, for the benefit and security of policy holders; nor be governed with respect to such deposits, by the provisions of law relating to the listing of personal property or to the making of tax returns by corporations. (R. S. Sec. 2745.)

Where policy on Ohio property to be placed.

SECTION . An insurance company or agent legally authorized to transact insurance business in this state shall not write, place, or cause to be written or placed, a policy, renewal of policy or contract for insurance upon property, situated or located in this state, except through a legally authorized agent in this state, who shall countersign all policies so issued and enter the payment of the premium upon his record. The writing, renewal, placing or causing to be written or placed of a policy of insurance in any other manner or form is a violation of the law providing for the

payment of taxes by foreign insurance companies doing business in the state of Ohio, as set out and provided in this chapter. (R. S. Sec. 2745a.)

Reinsuring, etc., risk with unauthorized foreign company.

SECTION . No fire insurance company or association, authorized to do business in this state, shall reinsure, dispose of, cede, pool, divide or in any manner or form, reduce a portion of its risk or liability, covering property wholly or partially located in this state, in or with a company, association, person, or persons, incorporated or otherwise, not authorized by law to do the business of fire insurance in this state, or to reinsure, or assume as a reinsuring company or otherwise, in any manner or form, the whole or part of a risk or liability covering property wholly or partially located in this state, of or for an insurance company, association, person or persons, incorporated or otherwise, not authorized by law to do the business of fire insurance in this state. (R. S. Sec. 2745a.)

Annual report required of chief officer.

SECTION . The superintendent of insurance of this state annually, and at such times as he may see fit shall require the president or other chief officer of each company or association, to file a statement under oath, showing the names of each fire insurance company, or association, with whom or for whom liability for insurance on property located wholly or partially in this state has been reinsured, disposed of, ceded, pooled, divided, or in any manner or form reduced or increased. (R. S. Sec. 2745a.)

When authority of insurance company revoked.

SECTION . Any company violating any of the provisions of the next three preceding sections, upon notice and satisfactory proof thereof being made to the superintendent of insurance of this state, shall have its authority to transact business in this state revoked for a period of not less than ninety days. Any insurance company whose license to do business in this state is so revoked shall not be again permitted to do business in this state, until all taxes and penalties due from it have been paid, together with any expense that may be due under the provisions of this chapter. Such company shall only be readmitted to transact business in this state upon a complete recompliance with the laws in regard to the admission of such company. (R. S. Sec. 2745b.)

When superintendent to inspect company.

SECTION . When notice of a violation of any provision of the next four preceding sections is received by the superintendent of insurance, he shall forthwith in person, or by deputy, visit the office of the company where such contract of insurance has been written or made, and demand an inspection of the books and records thereof. Any company refusing to exhibit its books and records for his inspection shall be guilty of violating such provisions, and the penalties provided by law shall forthwith be enforced against such company by the superintendent of insurance. (R. S. Sec. 2745c.)

When foreign insurance company not admitted in state.

SECTION . When application is made by a foreign insurance company to the superintendent of insurance of this state for admission to do business in this state, it

shall not be admitted until it has paid all taxes and penalties assessed against it for the violation of the laws relating to insurance. If such foreign company has been reported to the superintendent of insurance as having violated any of the laws of this state relating to insurance, he shall make or cause to be made an examination of the books and records of the company seeking admission, and before granting license to do business in this state, he shall require it to pay into the office of the state treasurer a penalty equal to twenty per cent. of all premiums written in this state, for the six years next preceding the date of request for admission, and upon which such taxes have not already been paid. (R. S. Sec. 2745*c*.)

Expenses of inspection to be paid by company.

SECTION . The superintendent of insurance shall receive, as a compensation for services rendered under the provisions of this chapter his necessary expenses. Such sum shall be charged against the company or companies so visited by him, and be collected by suit in any court of competent jurisdiction. (R. S. Sec. 2745*d*.)

CHAPTER VII.

Express, Telegraph, Telephone, Sleeping Car, Freight Line and Equipment Companies.

Express, Telegraph and Telephone Companies.

Express company defined.
Telegraph company defined.
Telephone company defined.
Annual statements to auditor of state.
Contents of statement.
Companies exempted from listing.
State board of appraisers and assessors, etc.
Shall meet in June.
Method of fixing assessments.
Duties of board.
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Express, Telegraph and Telephone Companies.

Express company defined.

SECTION . Any person, joint stock association or corporation, wherever organized or incorporated, engaged in the business of conveying to, from or through this state, or part thereof, money, packages, gold, silver, plate or other article, by express, not including the ordinary lines of transportation of merchandise and property in this state, is an express company. (R. S. Sec. 2777.)

Telegraph company defined.

SECTION . Any person, joint stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from through, or in this state, telegraphic messages, is a telegraph company. (R. S. Sec. 2777.)

Telephone company defined.

SECTION . Any person, joint stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, through or in this state, telephonic messages, is a telephone company. (R. S. Sec. 2777.)

Annual statements to auditor of state.

SECTION . Every express, telegraph and telephone company doing business in this state, between the first and thirty-first days of May, annually, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state of such association or corporation, if an association or corporation, shall make and file with the auditor of state a statement, in such form as the auditor of state may prescribe. (R. S. Sec. 2778.)

Contents of statement.

SECTION . Such statement shall contain:

1. The name of the company.

2. The nature of the company, whether a person or persons, or association or corporation, and under the laws of what state or country organized.

3. The location of its principal office.

4. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

5. The name and postoffice address of the chief officer or managing agent of the company in this state.

6. The number of shares of the capital stock.

7. The par value and market value, or if there is no market value, the actual value of its shares of stock on the first day of May.

8. A detailed statement of the real estate owned by the company in this state, where situate, and the value thereof as assessed for taxation.

9. A full and correct inventory of the personal property, including moneys and credits, owned by the company in this state on the first day of May, where situate, and the value thereof.

10. The total value of the real estate owned by the company and situate outside of this state.

11. The total value of the personal property owned by the company and situate outside of this state.

12. In the case of telegraph and telephone companies, the whole length of their lines, and the length of so much of their lines as is without and is within this state, which shall include the lines said telegraph and telephone companies control and use under lease or otherwise and the miles of wire in each taxing district in this state.

13. In the case of telegraph and express companies, the entire gross receipts of the company, from whatever source derived, for the year ending the first day of May, of business wherever done.

14. In the case of telegraph and express companies, the gross receipts for the year ending the first day of May, from whatever source derived, of each office within this state, and the total gross receipts of the company for such period in this state.

15. In the case of express companies, the whole length of the lines of rail and water routes, over which the company did business on the first day of May, and the length of so much of such lines of land and water transportation as is without or within this state, naming the lines within this state.

16. Such other facts and information as the auditor of state requires in the form of returns prescribed by him. (R. S. Sec. 2778.)

Companies exempted from listing.

SECTION . Blanks for making such statement shall be prepared, and, on application, furnished to any such company by the auditor of state. Express, telegraph and telephone companies shall not be required to make returns under nor be governed by the provisions of chapter four of this title. (R. S. Sec. 2778.)

State board of appraisers and assessors, etc.

SECTION . The auditor of state, treasurer of state, and attorney general shall constitute a board, named the state board of appraisers and assessors, of which board the auditor shall be ex officio president. In the absence or inability of the auditor, the board shall appoint one of its members president pro tempore. The board shall appoint a secretary and full minutes of its proceedings shall be kept. (R. S. Sec. 2778*a*; 92 v. 90, § 3; 91 v. 408, § 3.)

Shall meet in June.

SECTION . The board, annually, on the first Monday in June, shall meet in the office of the auditor of state, for the purpose of assessing the property of express, telegraph and telephone companies in this state. On the meeting of the board, the auditor of state shall lay before it the statements and schedules returned to him under the third and fourth preceding sections. (R. S. Sec. 2778*a*.)

Method of fixing assessments.

SECTION . At such meeting, the board shall ascertain and assess the value of the property of the express, telegraph and telephone companies in this state. In determining the value of the property of such companies, to be assessed and taxed within the state, the board shall be guided by the value of the property as determined by the value of the entire capital stock of the companies, and such other evidence and rules as will enable it to arrive at the true value in money of the entire property of the companies within this state, in proportion which such property bears to the entire property of the companies, as determined by the value of the capital stock thereof, and the other evidence and rules as aforesaid. (R. S. Sec. 2778*a*.)

Duties of board.

SECTION . The board may adjourn from time to time until the business before it is finally disposed of. If a company fails or refuses to make the statement required by law, or furnish the board any information requested, the board shall inform itself, as best it may, on the matters necessary to be known, in order to discharge its duties with respect to the assessment of the property of such company. After the meeting of the board on the first Monday in June, and before the assessment of the property of a company is determined, any company or person interested, on written application, may appear before the board and be heard in the matter of the valuation of the property for taxation of any company. (R. S. Sec. 2778*a*.)

Correction of assessments.

SECTION . After the assessment of the property of a company for taxation by the board, and before the certification by the auditor of state of the apportioned valuation to the several counties, as provided in this chapter, the board, on the application of an interested person or company, or on its own motion, may correct the assessment or valuation of the property of any company, in such manner as will, in its judgment, make the valuation thereof just and equal. The provisions of law governing the auditor of state

shall apply to the correction of an error or over valuation in the assessment of property for taxation by the state board of appraisers and assessors, and to the remission of taxes and penalties illegally assessed thereon. (R. S. Sec. 2778a.)

Penalty for failure to file statement.

SECTION . If any company, required to file a statement under the provisions of this chapter, fails to make and file such statement on or before the thirty-first day of May, it shall forfeit and pay five hundred dollars, and an additional sum of one hundred dollars for each day's omission after the thirty-first day of May to file such statement. Such forfeiture shall be recovered by action in the name of the state, and, on collection, shall be paid into the state treasury to the credit of the general revenue fund. The attorney general, on the request of the state board of appraisers and assessors, shall institute such action against a company so delinquent, in the court of common pleas of Franklin county. (R. S. Sec. 2779.)

Further powers of state board.

SECTION . The state board of appraisers and assessors, may require the president, secretary, treasurer, receiver, superintendent, or managing agent, or other officer, or employe or agent, of any express, telegraph and telephone company to attend before the board, and bring with him for the inspection of the board, any books or papers of such company in his possession, custody or control, and testify under oath touching any matter relating to the business, property, moneys or credits and the value thereof, of such company. A member of the board may administer such oath. (R. S. Sec. 2779.)

Contempt of board; punishment.

SECTION . Any officer, employe or agent of such company, who refuses to attend before the board when required to do so, or refuses to bring with him and submit for the inspection of the board any books or papers of such company in his possession, custody or control, or refuses to answer a question put to him by the board or a member thereof, relating to the business, property, moneys and credits and the value thereof, of such company, shall be guilty of contempt of such board, and may be confined, by order of the board, in the jail of the proper county until he complies with the requirement of the board and pays the costs of his imprisonment. (R. S. Sec. 2779.)

Certain provisions of law applicable to board and companies.

SECTION . The state board of appraisers and assessors shall have and may exercise all the powers possessed by county auditors under the last subdivision of chapter three of this title. Said express, telegraph and telephone companies shall be subject to all the provisions and penalties of such subdivision. (R. S. Sec. 2779.)

Report of board; deduction of value of real estate.

SECTION . The state board of appraisers and assessors, annually, on or before the first Monday in August, shall report to the auditor of state the total value of the property of express, telegraph and telephone companies in this state, as ascertained and assessed by the board. At the same time, the board shall file with the auditor of state the statements of the various companies and other papers before it. The auditor of state shall deduct from the total value of the property of each of said companies in this state, the value as assessed for taxation, of any real estate situate in this state owned by such company. (R. S. Sec. 2780.)

Apportionment of telegraph and telephone companies.

SECTION . The value of the property of telegraph and telephone companies in this state, after deducting the value of the real estate, shall be apportioned by the auditor of state among the several counties through or into which the lines of such telegraph or telephone companies run, so that to each county shall be apportioned such part of the entire valuation as will equalize the relative value of the property of the company therein, in proportion to the whole value of the property of the company in the state, and in the proportion that the length of the lines of wire owned by the company, or in the county bears to the whole length of the lines of wire in the state. (R. S. Sec. 2780.)

Apportionment of express companies.

SECTION . The value of the property of such express company shall be apportioned by the auditor of state among the several counties in which the company does business, in the proportion that the gross receipts in each county bear to the entire gross receipts in the state. (R. S. Sec. 2780.)

Duty of county auditor.

SECTION . The auditor of state, on or after the fifteenth day of August, shall certify to the county auditor the amount apportioned to his county, and the county auditor, upon receiving such certificate, shall apportion the amount therein stated among the cities, villages, townships or other taxing districts, in like manner as is used for the apportionment of the valuation in the state among the counties. The county auditor shall place the apportioned valuation on the tax duplicate, and taxes shall be levied and collected thereon at like rate and in like manner as taxes are levied and collected on other personal property in the taxing district in question. (R. S. Sec. 2780.)

Sleeping Car, Freight Line and Equipment Companies.

Sleeping car company defined.

SECTION . Any person, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, not otherwise listed for taxation in this state, for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railway line or lines, in whole or part within this state, such line or lines not being owned, leased or operated by such company, whether such cars are termed sleeping, palace, parlor, chair, dining or buffet cars, or by another name, is a sleeping car company. (91 v. 408, § 1.)

Freight line company.

SECTION . Any person, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, not otherwise listed for taxation in this state, for the transportation of freight, whether such freight is owned by such company, or another person or company, over any railway line or lines wholly

or partially within this state, such line or lines not being owned, leased or operated by such company, whether such cars are termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by another name is a freight line company. (92 v. 89, § 1.)

Equipment company.

SECTION . Any person, joint stock association or corporation, wherever organized, engaged in the business of furnishing or leasing cars, of any kind or description, to be used in the operation of a railway line or lines, wholly or partially within this state, such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed, for taxation in this state, is an equipment company. (92 v. 89, § 1.)

Annual statements of such companies.

SECTION . A sleeping car, freight line and equipment company doing business or owning cars which are operated in this state, annually, between the first and thirty-first days of May, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state of such association or corporation, if an association or corporation shall make and file with the auditor of state a statement, in such form as the auditor of state may prescribe. (91 v. 408, § 2; 92 v. 89, § 2.)

Contents of statement.

SECTION . Such statement shall contain:

1. The name of the company.
2. The nature of the company, whether a person or persons, or association or corporation, and under the laws of what state or country organized.
3. The location of its principal office.
4. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.
5. The name and postoffice address of the chief officer and managing agent of the company in this state.
6. The number of shares of the capital stock.
7. The par value and market value, or, if there is no market value, the actual value of the shares of stock on the first day of May.
8. A detailed statement of the real estate owned by the company in this state, where situated, and the value thereof as assessed for taxation.
9. The total value of the real estate owned by the company and situated outside of this state.
10. The whole length of the lines of railway over which the company runs its cars, and the length of so much of such lines as is without and is within this state. (91 v. 409, § 2.) (92 v. 89, § 2.)

Further statement.

SECTION . In the case of an equipment company, such statement shall also contain the whole number and value of the cars owned and leased by the company, classifying the cars according to kind; the whole length of the lines of railway, wherever located, operated by the companies, naming them, to which cars owned by such equipment company

are leased, and the length of so much of said lines as is without and within this state, giving the name and location of the lines wholly or partially within this state. (92 v. 89, § 2.)

Same.

SECTION . In the case of a sleeping car company such statement shall also show the name and postoffice address of each of the stockholders thereof, with the number of shares owned by each stockholder. (91 v. 409, § 2.)

Further facts therein.

SECTION . In the case of a freight line and equipment company such statement shall also contain such other facts and information as the auditor of state may require in the form of returns prescribed by him. (92 v. 89, § 2.)

Blanks for above statements; exemptions.

SECTION . Blanks for all such statements, as provided in the next four preceding sections, shall be prepared by the auditor of state and, on application, furnished by him to such companies. None of such companies shall be required to make returns under and shall not be governed by the provisions of chapter three of this title. (91 v. 409, § 2.) (92, v. 89, § 2.)

Shall meet in June.

SECTION . The state board of appraisers and assessors, annually, on the first Monday in June shall meet in the office of the auditor of state, for the purpose of determining the amount and value of the proportion of the capital stock of sleeping car, freight line and equipment companies representing capital and property of such companies owned and used in Ohio. On the meeting of the board, the auditor of state shall lay before it the statements and schedules returned to him under the fifth and sixth preceding section. (91 v. 409, § 3; 92 v. 90, § 3.)

Method of fixing assessments.

SECTION . The board shall ascertain and determine, on or before the second Monday in July, the amount and value of the proportion of the capital stock, representing capital and property of such companies owned and used in this state, and in determining it, shall be guided in each case by the proportion of the capital stock of the company representing rolling stock, which the miles of railroad over which such company runs cars or its cars are run in this state bear to the entire number of miles in this state and elsewhere over which such company runs cars or its cars are run, and such other rules and evidence as will enable the board to determine, fairly and equitably, the amount and value of the capital stock of such company representing capital and property owned and used in this state. (91 v. 409, § 3; 92 v. 90, § 3.)

Duties of board.

SECTION . The board may adjourn from time to time until the business before it is finally disposed of. If any such company fails or refuses to make the statement required by law, or furnish the board with any information requested, the board shall inform itself as best it may on the matters necessary to be known in order to discharge its duty under this chapter. (91 v. 409, § 3; 92 v. 90, § 3.)

Company may be heard.

SECTION . At any time after the meeting of the board on the first Monday in June, and before the amount

and value of the capital stock of any such company representing capital and property owned and used in this state is determined, any company or person interested, on written application, may appear before the board and be heard in the matter of such determination. (91 v. 409, § 3; 92 v. 90, § 3.)

Review and correction of finding.

SECTION . After fixing the amount and value of the capital stock of any such company representing capital and property owned and used in this state, and before the certification to the auditor of state of such amount, as provided in this chapter, the board, on the application of any person or company interested, or on its own motion, may review and correct its action in such manner as it deems just and proper. (91 v. 409, § 3; 92 v. 90, § 3.)

Penalty for failure to file statement.

SECTION . If a company, required to file a statement under the provisions of this subdivision of this chapter fails to make and file such statement on or before the twenty-first day of May, such company shall forfeit and pay five hundred dollars and an additional sum of one hundred dollars for each day's omission after the thirty-first day of May to file such statement. Such forfeiture shall be recovered by action in the name of the state, and on collection paid into the state treasury to the credit of the general revenue fund. The attorney general, on the request of the auditor of state, shall institute such action against any company so delinquent, in the court of common pleas at Franklin county, or of any county into or through which any railroad line passes, over which the cars of any such company are running. Service of summons may be made in the manner provided in this chapter for the collection of the tax against such company. (91 v. 410, § 4; 92 v. 91, § 4.)

Further powers of state board.

SECTION . The state board of appraisers and assessors may require the president, secretary, receiver, treasurer, superintendent or managing agent, or other officer, or employe or agent of any sleeping car, freight line or equipment company, to attend before the board, and bring with him, for the inspection of the board, any books or papers of such company in his possession, custody or control, and to testify under oath in regard to any matter relating to the organization, property and business of such company. Any member of the board may administer such oath. (91 v. 410, § 4; 92 v. 91, § 4.)

Contempt of board; punishment.

SECTION . An officer, employe or agent of such company who refuses to attend before the board when required to do so, or refuses to bring with him and submit, for the inspection of the board, books or papers of any such company in his possession, custody or control, or refuses to answer a question put to him by the board or any member thereof, relating to the organization, business or property of such company, shall be guilty of contempt of the board and may be confined by order thereof in the jail of the proper county until he complies with the requirements of

the board and pays the cost of the imprisonment. (91 v. 410, § 4; 92 v. 91, § 4.)

Annual report of board.

SECTION . The state board of appraisers and assessors, on the first Monday in August shall report to the auditor of state the amounts fixed by it as the value of the capital stock representing capital and property of sleeping car, freight line and equipment companies employed and used in this state. At the same time the board shall file with the auditor of state the statements of the various companies and other papers before it. (91 v. 411, § 5; 92 v. 92, § 5.)

Assessment and collection of excise tax on companies.

SECTION . The auditor of state, in the month of November, annually, shall charge and collect from each sleeping car, freight line and equipment company doing business or owning cars which are operated in this state, a sum, in the nature of an excise tax, to be computed by taking one per cent. of the amount fixed by the state board of appraisers and assessors as the value of the proportion of the capital stock representing the capital and property of such company, owned and used in this state, and certified to the auditor of state, after deducting the value of the real estate of the company in this state assessed and taxed locally, if any. All taxes collected by the auditor of state, under the provisions of this subdivision of this chapter, shall be paid into the state treasury and be credited to the general revenue fund. (91 v. 411, § 5; 92 v. 92, § 5.)

Penalty and collection in case of delinquency.

SECTION . If a sleeping car, freight line or equipment company fails or refuses to pay said tax during the month of November, the auditor of state shall add to the tax due a penalty of fifty per cent. thereon, and forthwith proceed to collect the tax and penalty as provided by law for the collection of taxes by county treasurers, and for his services shall be allowed five per cent. on the amount of penalty collected on sleeping car companies and fifty per cent. on such amounts collected from freight line and equipment companies, which compensation he may retain out of the amount so collected. The attorney general or any prosecuting attorney, on request of auditor of state, shall prosecute a suit for the collection of such tax, and shall be allowed for his services five per cent. on the total amount collected, to be retained and paid to him by the auditor of state. The balance of the amount collected shall be paid into the state treasury. (91 v. 411, § 5; 92 v. 92, § 5.)

Where suit may be brought; service of summons.

SECTION . Suit for the collection of such tax and penalty may be brought in the name of the state, in the county of Franklin, or in any county into or through which passes any railroad line over which the cars of such sleeping car, freight line or equipment company are running. Service of summons against any such company may be made upon any officer or agent of the company named in the section of the statutes providing for service of summons upon railroad companies. If such officer or agent cannot be found, service may be made upon a conductor, officer, agent or employe of any such company, in charge

of a car owned and used by such company in any county in this state, in which a railroad line over which the cars of such sleeping car, freight line or equipment company are running, is located, or through which it passes. (91 v. 411, § 5; 92 v. 92, § 5.)

CHAPTER VIII.

Excise Tax on Corporations.

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Electric light, gas and natural gas company defined.

SECTION . Any person, or persons, joint stock association or corporation, engaged in the business of supplying electricity for light, heat or power purposes to consumers within this state, is an electric light company; when engaged in the business of supplying artificial gas for lighting or heating purposes to consumers within this state, is a gas company; and, when engaged in the business of supplying natural gas for lighting, heating or power purposes to consumers within this state, is a natural gas company. (R. S. Sec. 2780-17.)

Pipe line, water works and heating or cooling companies defined.

SECTION . Any person, or persons, joint stock association or corporation, engaged in the business of transporting natural gas or oil through pipes or tubing, wholly or partially, within this state, is a pipe line company; when engaged in the business of supplying water, through pipes or tubing, or in a similar manner, to consumers within this state is a water works company; and when engaged in the business of supplying water, steam or air through pipes or tubing to consumers within this state, for heating or cooling purposes, is a heating or a cooling company. (R. S. Sec. 2780-17.)

Railroad and street, suburban or interurban railroad company defined.

SECTION . Any person, or persons, joint stock association or corporation, engaged in the business of operating a railroad, wholly or partially within this state, on rights of way acquired and held exclusively by such company or otherwise, is a railroad company; when engaged in the business of operating a street, suburban or interurban railroad, wholly or partially within this state, whether the cars used in such business are propelled by animals, steam, cable,

electricity or other motive power, is a street, suburban or interurban railroad company. (R. S. Sec. 2780-17.)

Water transportation company defined.

SECTION . Any person, or persons, joint stock association or corporation, engaged as a common carrier in the transportation of passengers or property by boat or other water craft, over a natural or artificial waterway, between points within this state, is a water transportation company. (R. S. Sec. 2780-17.)

Messenger or signal company defined.

SECTION . Any person, or persons, joint stock association or corporation, engaged in the business of supplying messengers, or signaling or calling by electric apparatus, or in a similar manner, for any purpose, is a messenger or signaling company. (R. S. Sec. 2780-17.)

Union depot company defined.

SECTON . Any person, or persons, joint stock association or corporation, engaged in the business of operating a union depot or station for railroad purposes, is a union depot company. (R. S. Sec. 2780-17.)

Annual statements of other companies.

SECTION . Each electric light, gas, natural gas, pipe line, water works, heating or cooling, street railroad, suburban or interurban railroad, water transportation, messenger or signaling, union depot, express, telegraph and telephone company doing business in this state, shall make and file with the auditor of state, a statement, between the first and thirty-first days of May, annually, under the oath of the person, constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state, of such association or corporation, if an association or corporation. The statement shall be in such form as the auditor of state prescribes. (R. S. Sec. 2780-18.)

Annual statement of railroad company.

SECTION . Each railroad company doing business in this state, shall make and file with the auditor of state, a statement, or before the first day of September, annually, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this state, of such association or corporation, if an association or corporation. The statement shall be in such form as the auditor of state prescribes. (R. S. Sec. 2780-18.)

Contents of statement.

SECTION . The statements, provided in the next two preceding sections, shall contain:

First. The name of the company.

Second. The nature of the company, whether a person, association or corporation, and under the laws of what state or country organized.

Third. The location of its principal office.

Fourth. The name and post office address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth. The name and post office address of the chief officer or managing agent of the company in this state.

Sixth. Such other facts and information as the auditor of state may require in the form of return prescribed by him. (R. S. Sec. 2780-18.)

Express companies.

SECTION . In the case of express companies such statement shall also contain the entire receipts, including all sums earned or charged, whether actually received or not, for business done within this state, giving the name of the office, for the year then next preceding the first day of May, for and on account of such company, including its proportion of gross receipts for business done by such company within this state in connection with other companies; also, the total amount of such receipts for business done within this state. (R. S. Sec. 2780-18.)

Telegraph and telephone companies.

SECTION . In the case of telegraph and telephone companies, such statement shall also contain the entire gross receipts, including all sums earned or charged, whether actually received or not, for the year then next preceding the first day of May, from whatever source derived, whether messages, telephone tolls, rentals or otherwise, for business done within this state of each office within this state, giving the name of the office and the total gross receipts of the company for such period in this state from business done within this state. (R. S. Sec. 2780-18.)

Railroads.

SECTION . In the case of a railroad, situated wholly within this state, such statement shall also contain the gross earnings from its operation, and in the case of each railroad located partly within and partly without this state, the gross earnings from the operation of the entire line, for the year ending the thirtieth day of June next preceding, with the miles of line within this state, and the miles of line without this state. (R. S. Sec. 2780-18.)

Suburban or interurban railroads.

SECTION . In the case of a street, suburban or interurban railroad situated wholly within this state, such statement shall also contain the gross earnings from its operation and in the case of a street, suburban or interurban railroad located partly within and partly without this state, the gross earnings from the operation of the entire line, for the year ending the first day of May next preceding, with the miles of line within this state, and the miles of line without this state. (R. S. Sec. 2780-18.)

Other companies.

SECTION . In the case of all companies enumerated in this chapter, other than express, street, suburban and interurban railroads, and railroads, such statement shall also contain the entire gross receipts of the company, including all sums earned or charged, whether actually received or not, for business done within this state for the year then next preceding the first day of May, including the company's proportion of gross receipts for business done by it within this state in connection with other companies. (R. S. Sec. 2780-18.)

Auditor to prepare blanks.

SECTION . Blanks for making such statements shall be prepared, and, on application, furnished any electric light, gas, natural gas, pipe line, water works, street, su-

burban or interurban railroad, express, telegraph, telephone, messenger or signal, union depot, railroad, heating, cooling and water transportation company, by the auditor of state. (R. S. Sec. 2780-18.)

State board of appraisers and assessors, etc.

SECTION . The auditor of state, treasurer of state, attorney-general and secretary of state shall constitute a board, named the state board of appraisers and assessors, for laying franchise taxes, of which board the auditor of state shall be ex-officio president. In the absence or inability of the auditor, the board shall appoint one of its members president pro tempore. The board shall appoint a secretary and full minutes of its proceedings shall be kept. (R. S. Sec. 2780-19.)

Annual meetings; statements and reports.

SECTION . The board, annually, on the first Monday in June shall meet in the office of the auditor of state, and thereupon, or when received, the auditor of state shall lay before the board the statements and schedules returned to him under this chapter. The reports made by railroad telegraph companies to the railroad commission of Ohio may be regarded and treated by the board as reports made to such board, and, at any time it may call upon such commission for information. The board may also consider the reports filed with the auditor of state by express, telegraph and telephone companies as provided by law. (R. S. Sec. 2780-19.)

Ascertaining gross receipts of certain companies.

SECTION . The board shall ascertain and determine on or before the second Monday in July, the entire gross receipts of electric light, gas, natural gas. pipe line, water works, express, telegraph, telephone, messenger or signal, union depot, heating, cooling, and water transportation companies for business done within this state, for the year then next preceding the first day of May. The amounts ascertained by the board, in such instance for the purpose of this chapter, shall be "the gross receipts of such electric light, gas, natural gas, pipe line, water works, express, telegraph, telephone, messenger or signal, union depot, heating, cooling and water transportation company, for business done within Ohio" for such year. (R. S. Sec. 2780-19.)

Same as to railroad companies.

SECTION . The board shall also ascertain and determine, on or before the first Monday in October, the gross earnings from its operation within this state of each railroad company whose line is wholly or partially within this state, for the year then next preceding the thirtieth day of June. The amount ascertained by the board shall be "the gross earnings of such railroad company from its operation within Ohio" for such year. In ascertaining such gross earnings from its operation of a company whose line lies partly within and partly without this state, the gross earnings from its operation of the entire line or system, shall be divided by the total number of miles operated to obtain the average gross earnings per mile, and the gross earnings from the

operation within this state shall be the average gross earnings per mile multiplied by the number of miles operated within this state. (R. S. Sec. 2780-19.)

Same as to street, interurban and suburban railroad companies.

SECTION . The board shall also ascertain and determine, on or before the second Monday in July, the gross earnings from its operation within this state of each street, suburban or interurban railroad company, whose line is wholly or partially within this state, for the year then next preceding the first day of May. The amount so ascertained by the board shall be "the gross earnings of such street, suburban or interurban railroad company from its operation within Ohio" for such year. In ascertaining such gross earnings from its operation of a company whose line lies partly within or partly without this state, the gross earnings from its operation of the entire line or system, shall be divided by the total number of miles operated to obtain the average gross earnings per mile, and the gross earnings from the operation within this state shall be taken to be the average gross earnings per mile, multiplied by the number of miles operated within this state. (R. S. Sec. 2780-19.)

Further duties of board.

SECTION . The board may adjourn from time to time until the business before it is finally disposed of. In case of failure or refusal of a company to make the statement required by law, or furnish the board any information requested by it, the board shall inform itself, as best it may, on the matters necessary to be known, in order to discharge its duties under this chapter. (R. S. Sec. 2780-19.)

Company may be heard.

SECTION . After the meeting of the board on the first Monday in June, and before the gross receipts of any company, other than a street, suburban or interurban railroad company or railroad company, for business done within this state, or the gross earnings from its operation within this state of a street, suburban or interurban railroad company or railroad company are determined, any company or persons interested, on written application, may appear before the board and be heard in the matter of such determination. (R. S. Sec. 2780-19.)

Review and correction of findings.

SECTION . After the determination of the amount of the gross receipts of any company, other than a street, suburban or interurban railroad company or railroad company for the business done within this state, or of the gross earnings from its operation within this state, of any street, suburban or interurban railroad company or railroad company and before the certification of the auditor of state of such amount, as provided in this chapter, the board, on the application of any person or company interested, or on its own motion, may review and correct its findings in such manner as may seem to be just and proper. (R. S. Sec. 2780-19.)

Penalty for failure to file statement.

SECTION . If a company, required to file a statement under the provisions of this chapter, fails to make and file such statement on or before the thirty-first day of May, such company shall forfeit and pay five hundred dollars, and

an additional sum of one hundred dollars for each day's omission after the thirty-first day of May to file such statement. Such sum shall be recovered by action in the name of the state, and, on collection, paid into the state treasury to the credit of the general revenue fund. The attorney-general, on the request of the auditor of state, shall institute such action against a company so delinquent in the court of common pleas of Franklin county, or in any county in which such company does business, and shall be allowed for his services five per cent. on the amount collected, to be retained by him and the balance paid into the state treasury. (R. S. Sec. 2780- 20.)

May require attendance, submission of documents, etc.

SECTION . Such board, may require the president, secretary, treasurer, receiver, superintendent, managing agent, or other officer, employe or agent, of an electric light, gas, natural gas, pipe line, water works, street, suburban or interurban railroad, express, telegraph, telephone, messenger or signal, union depot, railroad, heating, cooling, and water transportation company to attend before the board, and bring with him for the inspection thereof, any books or papers of such company in his possession or control, and to testify under oath touching any matter relating to the organization or business of the company. Any member of the board may administer such oath. (R. S. Sec. 2780-20.)

Refusal to attend, submit documents or testify.

SECTION . Any officer, employe, or agent of such company, who refuses to attend before such board when requested to do so, or refuses to bring with him and submit for the inspection of the board any books or papers of the company in his possession, custody or control, or refuses to answer any question put to him by the board or any member thereof, touching the organization or business of the company is guilty of contempt of the board, and may be confined, by order of the board, in the jail of the proper county, until he has complied with the requirement of the board, and paid the cost of his imprisonment. (R. S. Sec. 2780-20.)

Annual reports of board.

SECTION . Such board, on the first Monday in August, shall report to the auditor of state the amount of the gross receipts of electric light, gas, natural gas, pipe line, water works, express, telegraph, telephone, messenger or signal, union depot, heating, cooling and water transportation companies for business done within this state, and the amount of the gross earnings from its operation within this state of each street, suburban or interurban railroad company, for the year then next preceding the first day of May. On the first Monday of October, the board shall report to the auditor of state the amount of the gross earnings from its operation within this state of each railroad company for the year then next preceding the thirtieth day of June. At the same time the board shall file with the auditor of state the statements of the various companies and other papers before it. (R. S. Sec. 2780-21.)

Collection of excise tax on certain companies.

SECTION . The auditor of state, in the month of November, annually, shall collect from each electric light, gas, natural gas, pipe line, water works, express, telegraph, telephone, messenger or signal, union depot, heating, cooling, and water transportation company doing business in this state, a sum, in the nature of an excise tax to be computed by taking one per cent. of the amount fixed by the state board of appraisers and assessors, for laying franchise taxes, as the gross receipts of such company for business done within this state, for the year then next preceding the first day of May, and certified to the auditor of state. (R. S. Sec. 2780-21.)

Same on street, suburban and interurban railroads.

SECTION . In the same month the auditor of state shall collect from each street, suburban or interurban railroad company doing business in this state, a sum in the nature of excise tax, to be computed by taking one per cent. of the amount fixed by such state board, as the gross earnings from its operation within this state of such company for the year then next preceding the first day of May and certified to the auditor of state. (R. S. Sec. 2780-21.)

Same on railroads.

SECTION . In the same month the auditor of state shall collect from each railroad company doing business in this state a sum in the nature of an excise tax, to be computed by taking one per cent. of the amount fixed by such state board as the gross earnings from its operation within this state of such company for the year then next preceding the thirtieth day of June, and certified to the auditor of state, (R. S. Sec. 2780-21.)

Disposition of taxes.

SECTION . All taxes collected by the auditor of state, under the provisions of this chapter, shall be paid into the state treasury, and be credited to the general revenue fund. (R. S. Sec. 2780-21.)

Non-exemption of tangible property.

SECTION . This chapter shall not exempt or relieve electric light, gas, natural gas, pipe line, water works, street, suburban or interurban railroad, express, telegraph, telephone, messenger or signal, union depot, railroad, heating, cooling, and water transportation companies from the assessment and taxation of their tangible property in the manner authorized and provided by law. (R. S. Sec. 2780-21.)

Penalty and collection in case of delinquency.

SECTION . If any electric light, gas, natural gas, pipe line, water works, street, suburban or interurban railroad, express, telegraph, telephone, messenger or signal, union depot, railroad, heating, cooling, or water transportation company fails or refuses to pay said tax during the month of November, the auditor of state shall add to the tax due, a penalty of fifty per cent. thereon. He shall forthwith proceed to collect said tax and penalty with interest at the rate of six per cent. per annum by any means provided by law for the collection of taxes by county treasurers, and for his services shall be allowed five per cent. on the total amount collected. The attorney-general, or any prosecuting attorney, on request of the auditor of state, shall prosecute any proceedings for the collection of such tax. Such officer shall be allowed for his services five per cent. on the total amount

collected, to be retained and paid to him by the auditor of state. The balance of the amount collected shall be paid into the state treasury. (R. S. Sec. 2780-21.)

Where suit may be brought.

SECTION . Suits for collection of such tax may be brought in the name of the state in Franklin county, or in any county in which such electric light, gas, natural gas, pipe line, water works, street, suburban or interurban railroad, express, telegraph, telephone, messenger or signal, union depot, railroad, heating, cooling, or water transportation company is doing business, or the line of such street, suburban or interurban railroad company or railroad company is located. (R. S. Sec. 2780-21.)

Validity of section or clause of chapter.

SECTION . If such tax against any company engaged in any business mentioned in this chapter, for any reason is declared invalid, such invalidity shall not affect the validity of the law as applicable to any other class or classes of companies provided in this chapter, nor shall the abrogation or repeal of any section or clause in this chapter abrogate or repeal any other section or clause thereof. (R. S. Sec. 2780-21.)

Exemption of municipalities.

SECTION . This chapter shall not require a municipal corporation within the state to make any return or pay any taxes under any provision of this chapter. (R. S. Sec. 2780-22.)

Auditor of state to file reports.

SECTION . During the month of October of each year, the auditor of state shall file with the secretary of state a written statement containing the name of each company which has complied with the provisions of this chapter during the year next preceding, and such facts respecting it within his knowledge which are required by law to be annually filed with the secretary of state by corporations other than those included within such provisions. (R. S. Sec. 2780-22.)

CHAPTER IX.

Franchise Tax on Corporations.

Domestic corporations, for profit, to file annual report.
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Foreign corporations, for profit, to file annual report.
Contents of report.
Fee to be paid upon filing such report.
Domestic corporations, not for profit and having no capital stock, to file annual report.
Contents of report.
Fee paid by certain companies.
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Certificate issued by secretary of state.
Fees shall be first and best lien.
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Forfeiture of charter.
Secretary of state to keep list of corporations subject to tax.
Duty of county auditor.
Hearing by secretary of state and appeal.
Certain corporations excepted.
First report of newly organized corporation.

Domestic corporations, for profit, to file annual report.

SECTION . Each corporation organized under the laws of this state, for profit, shall make a report in writing to the secretary of state, annually, during the month of May, in such form as the secretary of state may prescribe. The report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice-president, secretary, or general manager of the corporation, and forwarded to the secretary of state. (95 v. 124, § 1.)

Contents of report.

SECTION . Such report shall contain:

1. The name of the corporation.
2. The location of its principal office.
3. The names of the president, secretary, treasurer, and members of the board of directors, with postoffice address of each.
4. The date of the annual election of officers.
5. The amount of authorized capital stock and the par value of each share.
6. The amount of capital stock subscribed, the amount of capital stock issued and outstanding, and the amount of capital stock paid up.
7. The nature and kind of business in which the corporation is engaged and its place or places of business.
8. The change or changes, if any, in the above particulars made since the last annual report. (95 v. 124, § 1.)

Fee to be paid upon filing such report.

SECTION . Upon the filing of the report provided in the next two preceding sections the secretary of state shall charge and collect from such corporation a fee of one-tenth of one per cent. upon its subscribed or issued and outstanding capital stock, which fee shall not be less than ten dollars in any case. (95 v. 125, § 1.)

Foreign corporations, for profit, to file annual report.

SECTION . Each foreign corporation for profit, doing business in this state, and owning or using a part or all of its capital or plant in this state, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall make a report in writing to the secretary of state, annually, during the month of

September, in such form as the secretary of state may prescribe. The report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice-president, superintendent or managing agent in this state, and forwarded to the secretary of state. (95 v. 125, § 2.)

Contents of report.

SECTION . Such report shall contain:

1. The name of the corporation and under the laws of what state or country organized.
2. The location of its principal office.
3. The names of the president, secretary, treasurer and members of the board of directors, with the postoffice address of each.
4. The date of the annual election of officers.
5. The amount of authorized capital stock, and the par value of each share.
6. The amount of capital stock subscribed, the amount of capital stock issued, and the amount of capital stock paid up.
7. The nature and kind of business in which the company is engaged and its place or places of business, both within and without this state.
8. The name and location of its office or offices in this state, and the name and address of the officers or agents of the corporation in charge of its business in this state.
9. The value of the property owned and used by the company in this state, where situated, and the value of the property owned and used outside of this state, and where situated.
10. The change or changes, if any, in the above particulars made since the last annual report. (95 v. 125, § 2.)

Fee to be paid upon filing of such report.

SECTION . Upon the filing of the report provided in the next two preceding sections, the secretary of state, from the facts thus reported and any other facts coming to his knowledge bearing upon the question, shall determine the proportion of the authorized capital stock of the company represented by its property and business in this state, and shall charge and collect, annually, from such company, in addition to the initial fees otherwise provided for by law, for the privilege of exercising its franchises in this state, one-tenth of one per cent. upon the proportion of the authorized capital stock of the corporation represented by property owned and used and business transacted in this state, which fee shall not be less than ten dollars in any case. (95 v. 125, § 2.)

Domestic corporations, not for profit and having no capital stock, to file annual report.

SECTION . Each corporation organized under the laws of this state, not for profit, and having no capital stock, shall make a report in writing to the secretary of state, annually, during the month of December, in such form as the secretary of state may prescribe. The report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice-president, secretary or other chief officer of the corporation, and forwarded to the secretary of state. (95 v. 126, § 3.)

Contents of report.

SECTION . Such report shall contain:

1. The name of the corporation.
2. The location of its principal office.
3. The names of the president, secretary, treasurer and members of the board of trustees, or directors, with post-office address of each.
4. The date of the annual election of officers.
5. The object or purpose which such corporation is engaged in carrying out. (95 v. 126, § 3.)

Fee paid by certain companies.

SECTION . Upon the filing of such report, as provided in the next two preceding sections, the secretary of state shall collect a fee of ten dollars from each corporation, organized as a mutual insurance corporation, not having a capital stock, or any other mutual corporation not organized strictly for benevolent or charitable purposes and having no capital stock, or of a company or association organized to transact the business of life or accident, or life and accident, insurance on the assessment plan for the purpose of mutual protection and relief to its members and the payment of stipulated sums of money to the family, heirs, executors, administrators, or assigns of the deceased members thereof. (95 v. 126, § 3.)

Fees of other companies.

SECTION . Upon the filing of the report, provided in the second and third preceding sections, the secretary of state shall collect one dollar from each corporation formed for religious, benevolent or literary purposes, or of such corporations as are not organized for profit, have no capital stock, and are not mutual in their character, or of religious or secret societies or associations composed exclusively of any class of mechanics, express, telegraph, railroad or other employes, formed exclusively for the mutual protection and relief of the members thereof and their families. (95 v. 126, § 3.)

Certificate issued by secretary of state.

SECTION . Upon the filing of the report and the payment of the fee provided for in this chapter, the secretary of state shall make out and deliver to the corporation so paying, a certificate of the compliance by such corporation with this chapter and the payment of the annual fee therein provided for. The secretary of state shall make a report monthly to the auditor of state of the annual fees collected under this chapter, and pay them into the state treasury to the credit of the general revenue fund. (95 v. 126, § 4.)

Fees shall be first and best lien.

SECTION . The fees required to be paid by the third and sixth sections of this chapter, shall be the first and best lien on all property of the corporation, whether such property is employed by the corporation, in the prosecution of its business or is in the hands of an assignee, trustee or receiver for the benefit of the creditors and stockholders thereof. (97 v. 381, § 5.)

Failure to make report or pay fee.

SECTION . If a corporation required to file the report and pay the fee, prescribed in the third and sixth sections of this chapter, fails or neglects to make such report or pay such fee within the period prescribed therein re-

spectively, it shall be subject to a penalty of fifty per cent. of the amount of the fee required to be paid by it, with an additional penalty of ten dollars per day for each day's omission after the time limited in this chapter for filing such report and paying such fee. (97 v. 381, § 5.)

Penalty.

SECTION . Such penalty and the annual fee or fees to be paid by the provisions of such sections, as provided in the next two preceding sections, may be recovered by an action in the name of the state, and on collection paid into the treasury to the credit of the general revenue fund, the attorney-general, on request of the secretary of state, shall institute such action in the court of common pleas of Franklin county, or any county in the state in which such corporation has an office or place of business. (97 v. 381, § 5.)

Remission of penalty.

SECTION . The governor, secretary of state and attorney-general, upon good cause shown, may remit the penalty, or part thereof, prescribed in the second preceding section. (97 v. 381, § 5.)

Forfeiture of charter.

SECTION . If a corporation required to file the report and pay the fee prescribed in the ninth and tenth sections of this chapter fails or neglects to make such report or pay such fee for three months after the expiration of the time limited by this chapter, and such default is wilful and intentional, the attorney-general, on the request of the secretary of state, shall bring an action in the court of common pleas of Franklin county, or any county in this state in which such corporation is located, to forfeit and annul the charter of such corporation. If the court is satisfied that such default is wilful and intentional it may revoke and annul such charter. (97 v. 381, § 5.)

Secretary of state to keep list of corporations subject to tax.

SECTION . The secretary of state shall prepare and keep a correct list of all corporations subject to the provisions of this chapter and engaged in business within this state. For the purpose of obtaining necessary information, the secretary of state, or other person deputed by him, shall have access to the records of the office of the county auditors of the state. (97 v. 382, § 6.)

Duty of county auditor.

SECTION . Any county auditor, upon request of the secretary of state, shall furnish him with such information as is shown by the records of his office concerning corporations located within his county, and subject to the provisions of this chapter. The secretary of state, or a person deputed by him, for the purpose of determining the amount of fees due from such corporation, may investigate and determine the facts showing the proportion of the authorized capital stock of the company represented by its property and business in this state. (97 v. 382, § 6.)

Hearing by secretary of state and appeal.

SECTION . Any corporation may be heard by the secretary of state upon the question of the amount of fees due, and if aggrieved by his decision, within ten days thereafter, may appeal to the auditor of state, treasurer of state and attorney-general, whose decision in the matter shall be final. (97 v. 382, § 6.)

Certain corporations excepted.

SECTION . Electric light, gas, natural gas, water works, pipe line, street railroad, electric interurban railroad, steam railroad, messenger, union depot, express, freight line, sleeping car, telegraph, telephone and other public service corporations required by law to file annual reports with the auditor of state, and insurance, fraternal beneficial, building and loan, bond investment, and other corporations required by law to file annual reports with the superintendent of insurance, shall not be subject to the provisions of the preceding sections of this chapter. (97 v. 382, § 7.)

First report of newly organized corporation.

SECTION . A corporation shall not be required to file its first annual report under this chapter until the proper month hereinbefore provided for the filing of such report, next following the expiration of six months from the date of its incorporation or admission to do business in this state. (97 v. 382, § 7.)

CHAPTER X.

Assessing Real Estate.

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Duties of such board.
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Duty of county auditor.
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Duties of district assessor.
Description and value of real estate.
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Deductions by assessor.
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Assessors' return to county auditor; valuation of real estate.
Return of exempted real estate.
Errors to be corrected; deductions.
Erection of new or destruction of old structures.
Duty of auditor discovering omission.
Restoring lands omitted from duplicate and assessing taxes thereon.
Assessing omitted realty and new structures.
Assessing improvements and betterments.
Collection of taxes on the foregoing.
Omission of structures, etc., destroyed.

Meaning of word "assessor."

SECTION . In this chapter the word "assessor" or the words "assessor of real estate" shall include the board of assessors of real property in all cities. Unless otherwise provided by law, all the duties prescribed in this chapter for an "assessor" or an "assessor of real estate" shall be incumbent on all boards of assessors of real estate in cities. (Codifying Commission.)

Organization of board of assessors.

SECTION . The members of the board of assessors of real property in each city shall meet at the county auditor's office on or before the first Monday in January after their election at twelve o'clock noon of that day and elect one of their number as president and another as secretary of such board. (100 v. § 3.)

Board of real estate assessors in cities.

SECTION . If a board of real estate assessors in a city deems it necessary to enable it, within the time herein prescribed, to complete the proper listing and valuation of the real property within such city, it may employ a chief clerk and appoint such expert assistants as it may deem necessary, and fix their compensation. Such compensation shall be paid out of the county treasury upon the order of the board of assessors and the warrant of the county auditor. Such incidental expenses as the board deems necessary, shall be paid out of the county treasury in like manner. The total cost of a quadrennial appraisement in a city shall not exceed the sum of one-twentieth of one per cent. of the total tax duplicate thereof, for the year in which such quadrennial appraisement is made. (100 v. § 7.)

Duties of such board.

SECTION . Such board of real estate assessors shall cause to be printed in pamphlet form a list showing all the real estate owners in each ward, together with the

street numbers, feet frontage and valuation made by them of each parcel of real estate, and cause a copy thereof to be mailed to each owner of real estate in the ward. In townships and villages the auditor shall cause to be printed in pamphlet form a list showing all the real estate in such township or village, together with the lot number, township, range, survey, acreage and valuation made by the assessor, and cause a copy thereof to be mailed to each owner of real estate in their respective political divisions. The expense of printing and circulating the pamphlets above provided for shall be paid out of the county treasury upon the order of the board of assessors and the warrant of the county auditor. (100 v. § 8.)

When assessors' duty begins.

SECTION . Assessors of real estate shall begin the valuation of the real property in his district on or before the fifteenth day of January after his election and shall complete such valuation on or before July first following. (100 v. § 5.)

Salaries.

SECTION . The county commissioners of each county shall fix the salary of township assessors and boards of city assessors in their respective counties. Such salary shall not be less than three dollars and fifty cents per day each, and not more than one hundred and fifty dollars per month for each person for the time necessarily employed in the performance of his duties, and shall be payable monthly out of the county treasury upon allowance by the board of county commissioners, on the warrant of the county auditor. (100 v. § 6.)

Duty of county auditor.

SECTION . The auditor of each county, on or before the tenth day of January, 1910, and every fourth year thereafter, shall make and deliver to the assessor of each township in the county, and to the board of assessors of each city in the county, an abstract from the books in his office, containing a description of each tract and lot of real property, situate within such township or city as the case may be, with the name of the owner thereof, if known, and the number of acres or quantity of land contained therein, as it appears on his books, and a map of each township and village within each township and of each city within the county, with such plat books as may be necessary to enable the township assessor and the board of city assessors to make a correct plat of each section, survey, and tract in their respective districts. (100 v. § 4.)

County commissioners to have maps made.

SECTION . If, in the opinion of the county commissioners, it is necessary to the proper appraisal of the real estate of such county, on or before their June session, one thousand nine hundred and nineteen, and every tenth year thereafter, they may advertise for four consecutive weeks in one or more newspapers of general circulation in the county, for sealed proposals to construct the necessary maps and plats to enable the assessors in the county, or any district thereof, to correctly reappraise all real estate. The maps and plats shall be made under the supervision of the

county auditor, and such advertisement shall particularly specify the extent and character of the work to be done. Each bid shall be accompanied by a good and sufficient bond of not less than one thousand dollars conditioned that said bidder will not fail or refuse to enter into contract in accordance with the advertised proposals, in case his bid is accepted. The commissioners shall open the bids on the day named in the advertisement, and, within three days thereafter, award the contract to the lowest and best bidder, if, in their opinion, it is to the interest of the county so to do, or they may reject any and all bids. (R. S. Sec. 2789.)

Bidder to give bond; payment, etc.

SECTION . If the contract is awarded, the bidder to whom it is awarded, shall forthwith give a good and sufficient bond, with two or more sureties, in an amount of not less than two thousand dollars, nor more than ten thousand dollars, as required by the county commissioners, conditioned for the prompt, faithful, and accurate performance of the work to be done. On completion of any city, village, township, or district, the work shall be paid for out of the county treasury, on the warrant of the county auditor, after it has been duly accepted and approved by the county commissioners. No bill shall be allowed until the auditor and commissioners are satisfied that the labor has been performed in accordance with the contract on file with the county auditor. In counties or districts having no map, the commissioners shall furnish it under the provisions of this chapter. (R. S. Sec. 2789.)

Tax maps of sub-divisions, etc.

SECTION . The board of county commissioners may appoint the county surveyor, who shall employ such number of assistants as are necessary, not exceeding four, to provide for making, correcting, and keeping up to date a complete set of tax maps of the county. Such maps shall show all original lots and parcels of land, and all divisions, subdivisions and allotments thereof, with the name of the owner of each original lot or parcel and of each division, subdivision or lot, all new divisions, subdivisions or allotments made in the county, all transfers of property showing the lot or parcel of land transferred, the name of the grantee, and the date of the transfer, so that such maps shall furnish the auditor, for entering on the tax duplicate a correct and proper description of each lot or parcel of land offered for transfer. Such maps shall be for the use of the board of equalization and the auditor, and be kept in the office of the county auditor. (R. S. Sec. 2789*a*.)

Draughtsman and assistants; compensation, how paid.

SECTION . The board of county commissioners shall fix the salary of the draughtsman at not to exceed two thousand dollars per year. They shall likewise fix the number of assistants not to exceed four, and fix the salary of such assistants at not to exceed fifteen hundred dollars per year. The salaries of the draughtsman and assistants shall be paid out of the county treasury in the manner as the salary of other county officers are paid. (R. S. Sec. 2789*b*.)

Duties of district assessor.

SECTION . An assessor, from the maps and description furnished him by the county auditor and other sources of information, shall make a correct and pertinent description of each tract and lot of real property in his district. When he deems it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier thereof to furnish it, with any title papers he has in his possession. If such owner or occupier, upon demand, neglects or refuses to so furnish a satisfactory description of such parcel of real property, the assessor may employ a competent surveyor to make a description of the boundaries and location thereof, and a statement of the quantity of land therein, and the expense of such survey shall be returned by such assessor to the auditor of the county, who shall add it to the tax assessed upon such real property, and it shall be collected by the treasurer of the county with such tax, and when collected, shall be paid, on demand, to the person to whom it is due. (R. S. Sec. 2790.)

Description and value of real estate.

SECTION . The assessor, in all cases, from actual view, and from the best sources of information within his reach, shall determine, as near as practicable, the true value of each separate tract and lot of real property in his district, according to the rules prescribed by this chapter for valuing real property. He shall note in his plat book, separately, the value of all dwelling houses, mills, and other buildings, which exceed one hundred dollars in value, on any tract or plat of land not incorporated, or on any land or lot of land included in a municipal corporation, which shall be carried out as a part of the value of such tract. He shall also enter therein the number of acres of arable or plow land, meadow and pasture land, and wood and uncultivated land, in each tract, as near as possible. (R. S. Sec. 2790.)

Mortgages: copy furnished owner.

SECTION . The assessor shall ascertain from the owner or agent, the amount of the mortgage indebtedness upon each tract and lot in his district, and report the aggregate amount to the county auditor. Before he makes his returns to the county auditor, he shall deliver to the owner or agent of any tract or lot in his district, by mail or otherwise, if known, and a resident of the district, a true and certified copy of the valuation of each tract or lot, also of any building or buildings thereon, so valued by him. The blanks necessary for the purposes of this and the next two preceding sections shall be furnished by the county auditor, and paid for by the county commissioners out of the county treasury. (R. S. Sec. 2790.)

Assessors to have certain sections platted, etc., and plat recorded.

SECTION . When an original survey, section, tract, or lot has become divided into such small parcels or fractions, as to render the description of the several parts thereof indefinite and doubtful, the assessors of real property in their several districts, when appraising any such survey and section, tract, or lot, or part thereof, so divided, shall

cause the said section, or such parts thereof as may be necessary, to be accurately platted and laid out into such subdivisions as the different titles to the land therein may require, and number the said fractions or subdivisions as fractions or subdivisions of said section, tract, or lot or part thereof, or such parts thereof as may be subdivided, and deliver the plat so numbered to the recorder of the county, who shall accurately record it. From and after such record has been made, the numbers so given to said subdivisions or fractions shall be a sufficient description of the land so platted, numbered, and recorded, for all purposes of taxation and conveyancing. (R. S. Sec. 2791.)

Owner of land to produce to county auditor survey, etc., in certain cases.

SECTION . When the assessor has neglected to plat and number such divisions, or the survey, section, tract, lot, or part thereof, is subdivided after the assessment and appraisal thereof, and in the opinion of the auditor of the county it is required to be platted and numbered for the purpose of a pertinent description thereof upon his duplicate, the auditor may require the owner or owners, occupier or occupiers, of such section, tract, lot, or part thereof, to produce to him at his office the title papers and surveys of the several subdivisions thereof, as well as of the survey, section, tract, lot, or part thereof, subdivided, on a day certain, not longer than thirty, nor less than ten days from the date of such notice. (R. S. Sec. 2791.)

County auditor may require owner to make survey, etc.

SECTION . If the owner or owners, occupier or occupiers, of a survey, section, tract, lot, or part thereof, so subdivided, fails to appear when so required, and produce the title papers, or, so producing them, the auditor, without a survey, cannot plat and number said subdivisions, he may require such owner or owners, occupier or occupiers, to cause such subdivisions to be surveyed, platted and numbered within twenty days, and said survey and plat delivered to the recorder of said county for record. If such survey and plat is not made and delivered to the recorder within the time required, or the owner or owners, occupier or occupiers, or any of them, have not appeared when so required, the auditor may cause the subdivision or subdivisions of such survey, section, tract, lot, or part thereof, to be surveyed, platted, and numbered by the county surveyor and recorded by the county recorder. The expense of the survey and record so made by the order of the county auditor shall be reported to him by the surveyor and recorder, and by said auditor added to the tax on such subdivisions in proportion to the quantity of land in each, which shall be collected as the other taxes against them, and when collected paid over to the parties entitled thereto on the warrant of the auditor. (R. S. Sec. 2791.)

Plat to be recorded, etc.

SECTION . When the title papers are produced to the auditor, he may plat, allot, and number said subdivisions, if practicable. The plat so made by the auditor shall be recorded upon the records of deeds of the county. After it has been so platted and numbered by the auditor,

or by the surveyor, it shall be sufficient for all purposes of taxation to enter such subdivisions upon the duplicate by the numbers thereof, as provided by law for separate parcels of land, which shall be a pertinent and sufficient description thereof. (R. S. Sec. 2791.)

Tracts to be valued separately; rules therefor.

SECTION . Each separate parcel of real property shall be valued at its true value in money, excluding the value of the crops growing thereon. The price for which such real property would sell at auction, or at forced sale, shall not be taken as the criterion of the true value, and where the fee of the soil of a tract, parcel or lot of land, is in any person natural or artificial, and the right to minerals therein in another, it shall be valued and listed agreeably to such ownership in separate entries, specifying the interests listed, and be taxed to the parties owning different interests, respectively. (R. S. Sec. 2792.)

Deductions by assessor.

SECTION . The assessor shall deduct from the value of such tracts of land, as provided in the next preceding section, lying outside of municipal corporations, the amount of land occupied and used by a canal or used as a public highway, at the time of such assessment, and if he fails to do so, the county auditor may make such deductions. (R. S. Sec. 2792.)

Deduction by board of equalization.

SECTION . The annual board of equalization may reduce the mineral value assessed against lands containing or producing petroleum, oil, natural gas, coal, ore, limestone, fire-clay, or other minerals in proportion as the product of such mineral has diminished, if such mineral product was considered as a part of the value of said real estate in its previous appraisement for taxation. Annual assessors of boards of equalization may assess such mineral values as developments of its product or existence are made. (R. S. Sec. 2792.)

Lands in which title to soil and minerals is not in same person.

SECTION . Where the fee of both the soil and the minerals, except crude petroleum and other like substances, or part of either, of a lot or parcel of land was owned by the same person, natural or artificial, when the last decennial appraisement was made, but the title to the fee of the soil is now in one or more persons, natural or artificial, and the title to such minerals, or any of them, is now in another person natural or artificial, the county board of equalization, at its annual meeting each and every year, other than the year on which the decennial appraisement is made, and where such division has not then already been made, shall equitably divide, and apportion the valuation of such tract or parcel of land, made at the next preceding decennial appraisement, between the owner or owners of the fee of the soil, and the owner or owners of such minerals so held separate from the fee in the soil, according to the relative value of the interests so held by such owners of the fee of the soil and such minerals respectively. Such division or apportionment shall remain in force until the next decennial appraisement. (R. S. Sec. 2792*a*.)

Examination of buildings.

SECTION . For the purpose of enabling the assessor to determine the value of buildings and other improvements, he shall enter, with the consent of the owner or occupant thereof, and fully examine all buildings and structures of every kind, which are by this title either liable to or exempt from taxation. (R. S. Sec. 2793.)

Assessors may appoint assistants.

SECTION . An assessor who deems it necessary, to enable him to complete, within the time prescribed, the listing and valuation of the property, moneys, and credits of his district, township, or ward, with the approbation of the county auditor, may appoint a qualified citizen of his county or township as an assistant, and assign to him such portion of his district, township, or ward, as he thinks proper. An assistant so appointed, within the division of such district, township, or ward assigned him, under the direction of the assessor, after giving bond and taking an oath, as prescribed by law, shall perform all the duties enjoined upon, vested in, or imposed upon assessors by the provisions of law. (R. S. Sec. 2794.)

Penalty for misconduct of assessor.

SECTION . An assessor or his assistant who refuses or knowingly neglects to perform any duty enjoined on him by law, or consents to or connives at any evasion of the provisions of this chapter, whereby property required to be assessed is unlawfully exempted, or the valuation thereof entered at less than its true value, for each such neglect, refusal, consent, or connivance, shall forfeit and pay to the state not less than two hundred dollars nor more than one thousand dollars, to be recovered by action. (R. S. Sec. 2796.)

Plats presented to auditor for assessment.

SECTION . When any person lays out a village or city, or any addition thereto, before the plat thereof is recorded, he shall present it to the county auditor, who shall cause the assessor of the proper locality to assess and return the true valuation of each lot or parcel of land described in such plat in like manner as new structures are valued. Thereupon such lots or parcels shall be entered on the tax list in lieu of the land included therein. In making such valuation, regard shall be had to the next preceding decennial valuation of real estate, so that the said lots shall, as near as practicable, be equalized with adjacent lands and lots according to such decennial valuation. (R. S. Sec. 2797.)

Assessors' return to county auditor; valuation of real estate.

SECTION . Each assessor, on or before the first Monday of July, one thousand nine hundred and ten, and every ten years thereafter, shall make and deliver to the auditor of the county a return, in tabular form, contained in a book to be furnished him by such auditor, of the amount, description and value of the real property subject to be listed for taxation in his district. Such return shall contain: first, the names of the several persons, companies, or corporations, in whose names the several tracts of real property other than city or village property in each township within his district have been listed, and in appropriate columns, opposite each

name, the description of each tract, designating the number of acres, the number of section, and the part thereof, and of the township or survey, listed in such name, and the value of each separate tract, as determined by the assessor; second, the names of the several persons, companies or corporations in whose names the several lots of real property in each city or village in his district have been listed, and in the appropriate columns, opposite each name, the description of each lot and the value thereof, as determined by the assessor; and such description shall designate the city or village, the number of lot, and the part thereof; and if a part of a lot listed, it shall state the number of feet along the principal street on which it abuts. If the name of the owner of any tract of land or lot is unknown, the word "unknown" shall be entered in the column of names opposite said tract or lot. If such land is situated in the Virginia military district, or not embraced in any land district, it shall set forth the original survey or surveys, part or parts thereof, contained in each tract so listed. (R. S. Sec. 2798.)

Return of exempted real estate.

SECTION . An assessor, at the time of making the assessment of real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public school houses, and houses used exclusively for public worship, and institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land on which such house, institution or public building is situated, and which are exempt from taxation. He shall value such houses, buildings, property, and lots and tracts of land at their true value in money, in like manner as he is required to value other real property, designating in each case the township, city or village, and number of the school district, or the name or designation of the school, religious society, or institution to which each house, lot or tract belong. If such property is held and used for other public purposes, he shall state by whom or how it is held. (R. S. Sec. 2799.)

Errors to be corrected: deductions.

SECTION . A county auditor, from time to time, shall correct any errors which he may discover in the name of the owner, in the valuation, description, or quantity of any tract or lot contained in the list of real property in his county; but he shall not make any deductions from the valuation of any tract or lot of real property, except such as have been ordered, either by the state board or by the county board of equalization, or upon the written order of the auditor of state. Such written order shall only be made upon a statement of facts submitted to the auditor of state in writing. (R. S. Sec. 2800.)

Erection of new or destruction of old structures.

SECTION . A county auditor shall correct the valuation of any parcel of real property on which any new structure of over one hundred dollars in value has been erected, or on which any structure of like value has been destroyed, agreeably to the return thereof made in accordance with the provisions of this title by the assessor. (R. S. Sec. 2801.)

Duty of auditor discovering omission.

SECTION . On careful examination of the returns of an assessor, if the county auditor discovers that any tract of land or any lot or part of either, has been omitted, he shall add it to the list of real property, with the name of the owner, and forthwith notify the proper assessor of such omission. Such assessor shall forthwith ascertain and return the value of such tract or lot, or part thereof and in case of his inability or neglect, the auditor may ascertain the value thereof and place it opposite such property. (R. S. Sec. 2802.)

Restoring lands omitted from duplicate and assessing taxes thereon.

SECTION . When a county auditor discovers or has his attention called to the fact, that an assessor in any previous year had omitted to return, or, in any year omits to return lands, town lots, or improvements, structures, or fixtures thereon subject to taxation, situated within the county; or if such property has escaped taxation by reason of an error of the auditor, he shall ascertain the value thereof for taxation, as near as may be, and enter said lands, town lots, or improvements upon the duplicate of the county, then in the hands of the county treasurer, and add to the taxes of the current year the simple taxes of each and every preceding year in which the property has escaped taxation, as far back as the next preceding decennial appraisement and equalization of real estate in his county, unless in the meantime the property has changed ownership, in which case only the taxes chargeable since the last change of ownership shall be added; or the owner thereof, if he desires, may pay the amount of such taxes into the county treasury, on the order of the auditor. (R. S. Sec. 2803.)

Assessing omitted realty and new structures.

SECTION . At the time of making the lists of personal property, the assessor of personal property shall make a list of real property which has become subject to taxation, but is not on the tax list, and affix a value thereto in conformity to the rules prescribed for assessors in assessing real estate. He shall also make and return a list of all new buildings or other structures over one hundred dollars in value, if such value has not been previously added to or included in the valuation of the land on which they have been erected. He shall specify the tract or land on which the structure stands, the kind of structure and the value which, in his opinion, has been added to the tract or lot by the erection of the structure. (R. S. Sec. 2753.)

Assessing improvements and betterments.

SECTION . Such assessor, if he ascertains that, at the last decennial period or annual return, a mistake was made in the value of an improvement or betterment of real property, or that the true value thereof was omitted, shall return the correct value, having first given notice to the owner or agent thereof, of his intention so to do. Such addition shall be a proper subject for the determination of the next annual board of equalization upon the petition of the owner or agent of the property when filed for that purpose. (R. S. Sec. 2753.)

Collection of taxes on the foregoing.

SECTION . Additions made by such assessor in conformity to the provisions of the next two preceding sections shall be listed upon the grand duplicate of the county and placed in the hands of the county treasurer for collection, subject to such modification, if any, as may be made by the next annual board of equalization. (R. S. Sec. 2753.)

Omission of structures, etc., destroyed.

SECTION . In case of the destruction by fire, flood, cyclone, storm or otherwise, of a new structure, or of orchards, timber, ornamental trees or groves, over one hundred dollars in value, the value of which had been included in a former valuation of the tract on which they stood, such assessor shall determine, as near as practicable, how much less valuable such tract or lot is in consequence of such destruction and make return thereof. If the assessor fails or neglects so to do, the county or city board of equalization shall perform such duty and the auditor shall deduct the losses from the value of such property as it stands on the tax list. (R. S. Sec. 2753.)

CHAPTER XI.

Boards of Equalization and Review.

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SECTION . All powers and duties conferred by law upon county auditors, the state auditor, county boards of equalization, boards of revision, boards of review of municipalities, and state boards of equalization, relating to decennial and other equalizations of real property, are hereby made applicable and extended to the equalization of quadrennial appraisements of real estate. (100 v. § 10.)

Annual County Board.

Annual county board of equalization.

SECTION . The county commissioners and county auditor shall constitute a board for the annual equalization of the real and personal property, moneys and credits in each county. The board shall meet for that purpose at the auditor's office, in each county, on the Wednesday after the third Monday in May, annually. (R. S. Sec. 2804.)

Messengers and clerks of board.

SECTION . The auditor shall appoint such messengers and clerks as the board deem necessary, who shall receive not to exceed three dollars per day for their services for the time actually employed, which shall be paid out of the county treasury. (R. S. Sec. 2804.)

Powers and duties of board.

SECTION . The board shall hear complaints, and equalize the valuation of all real and personal property, moneys and credits within the county, and be governed by

the rules prescribed for the government of decennial county boards for the equalization of real property, but it shall not reduce the value of the real property of the county below the aggregate value thereof as fixed by the state board of equalization, nor below its aggregate value on the duplicate of the preceding year, to which shall be added the value of all new entries and new structures over the value of those destroyed, as returned by the several township assessors for the current year. (R. S. Sec. 2804.)

Interested persons given notice.

SECTION . Except as to new structures, and structures destroyed, and lands and lots brought onto the tax list since the preceding decennial state board of equalization, the board shall not increase or reduce the valuation of any real estate, except upon reasonable notice to all persons directly interested, and an opportunity for a full hearing of the question involved. (R. S. Sec. 2804.)

Further duties of the board.

SECTION . The president or presiding officer pro tem of the board may administer oaths. The board may call persons before it and examine them under oath as to their own or others' property, moneys, credits and investments to be placed on the duplicate for taxation, or the value thereof, and order any property, moneys, credits, or investments to be placed on the duplicate which have not been listed for taxation, and fix the value thereof according to law and increase the valuation of such property, moneys, credits and investments, as, in its judgment, have been listed at less than their true value in money, and reduce the value of such as have been appraised above their true value in money. (R. S. Sec. 2804.)

Penalty for failure to appear.

SECTION . If a person notified to appear before the board refuses or neglects to appear at the time required, or appearing, refuses to be sworn, or answer any question put to him by the board, or by its order, the presiding officer shall make complaint thereof, in writing to the probate judge of the county, who shall proceed against such person in like manner as is provided for in the last subdivision of chapter three of this title. (R. S. Sec. 2804.)

Duty of assessor.

SECTION . The board shall call each assessor before it at least one day in each year, to aid it in its duties, and to furnish information relative to the lists returned by him. An assessor shall appear before the board at least one day in each year, when so called and furnish such information as he can pertinent to the matters coming before it. (R. S. Sec. 2804.)

Exceptions.

SECTION . The board shall not equalize the real and personal property, money and credits in cities. (R. S. Sec. 2804.)

Contents of notice to persons interested in valuation of real estate.

SECTION . The notice provided for in the fifth section of this chapter shall describe the real estate whose tax value is to be acted upon by the description thereof in the tax duplicate of the current year, and state the name in

which it is taxed and that the tax value thereof will be acted upon by the board on the tenth day after said notice has been served as provided in this chapter. (R. S. Sec. 2804*a*.)

Service of notice.

SECTION . Such notice shall be served by delivering a copy thereof to the person or persons interested in such real estate, or by leaving a copy at the usual place of residence or business of such person or persons. If no such place of residence or of business is found in the county, then such copy shall be delivered to the agent in charge of the real estate and collecting the rents thereof. If no such agent is found in the county, such notice shall be served by advertisement thereof inserted once in a newspaper of general circulation in the county in which the real estate is situated. Notices to the respective persons interested in different pieces of real estate may be united in one advertisement under the same general heading. Notice served in accordance with any of the above provisions shall be sufficient. (R. S. Sec. 2804*b*.)

Duties of auditor.

SECTION . The county auditor shall lay before the board and also before all city boards of equalization, if there be any in the county, the returns of the assessors for the current year, and such returns as are required to be made to the county auditor as is provided in the first section of chapter four of this title, and also the valuation of the real estate as entered on the duplicate of the preceding year, or as fixed by the state board of equalization, with such maps, returns, lists, abstracts and other papers that may be in the auditor's office pertinent to their duties. Each board shall keep a regular journal of its proceedings, which shall be deposited with the auditor. (R. S. Sec. 2806.)

Duties and powers as to equalization, etc.

SECTION . Such board shall hear complaints and equalize the assessments of all personal property, moneys and credits, new entries and new structures returned for the current year by the township assessors and county auditor. It may add to, or deduct from the valuation of personal property, or moneys or credits, of any person returned by the assessor or county auditor, or which may have been omitted by them, or add other items upon such evidence as is satisfactory to the boards whether the return is made upon oath of each person or upon the valuation of the assessor or county auditor. (R. S. Sec. 2807.)

Notice to taxpayer.

SECTION . When an addition is ordered to be made to any list returned under oath, a statement of the facts upon which such addition was made shall be entered on the journal of the board. No such addition shall be made to such list returned under oath without the board having first given reasonable notice to the person or persons, if their residence is within the county, whose personal property is sought to be added to, or the valuation thereof increased, to appear before the board at a time and place to be fixed by it,

and show cause why such addition should not be made or such valuation increased. When a reduction is ordered to be made in the amount of personal property or moneys or credits of any person, whether such return is made by such person or by the assessor or county auditor, a statement of the facts on which such reduction was made shall be entered on the journal of the board. (R. S. Sec. 2807.)

Deductions.

SECTION . The board, when it is made to appear to its satisfaction that any personal property returned by the township assessors or county auditors, for the current year, has been destroyed by fire, flood, tornado or otherwise, after the second Monday in April and before its final adjournment, may deduct from the valuation of the personal property, or moneys or credits of the owner of such destroyed property so returned the value of the personal property so destroyed. (R. S. Sec. 2807.)

Decennial County Board.

Decennial county board of equalization.

SECTION . The auditor, surveyor and commissioners of each county shall compose the county board of equalization of the real property within the county, except such property as lies within a city. The board shall convene at the office of the county auditor on the third Monday of July, one thousand nine hundred and ten, and every tenth year thereafter, and shall close its session on or before the first Monday in October then next following. Each member thereof shall be sworn, faithfully and impartially, to equalize the value of real estate within the county that is within their jurisdiction, according to law. Three members shall form a quorum. The auditor shall keep a full and accurate record of the proceedings and orders of the board. (R. S. Sec. 2813.)

Adjournment of board of equalization.

SECTION . The decennial county board of equalization shall complete its work of equalization, on or before the fourth Monday of February, of the year next following the beginning of the equalization. On the completion of such work the board shall adjourn as a board of equalization. (R. S. Sec. 2813*a*.)

Notice by auditor.

SECTION . The auditor shall immediately thereafter, give ten days' public notice by advertisement in one or more newspapers, that the equalization has been completed, and that complaints against any valuation may be filed with the auditor of the county on or before the fifteenth day of April next following and will be heard by the board of revision, stating in the notice the time and place of the meeting of said board. Such complaints shall be filed on or before the fifteenth day of May next following. (R. S. Sec. 2813*a*.)

Compensation of members of boards.

SECTION . Each member of the decennial county board, including the county auditor and the county sur-

veyor, and each member of the annual county board of equalization shall be entitled to receive for each day necessarily employed in the performance of his duties, including his duties as a member of the board of revision, the sum of three dollars. (R. S. Sec. 2813*a*.)

Proceedings, rules to govern.

SECTION . The auditor shall lay before the board the returns made by the district assessors, with the additions which he shall have made thereto, and they shall then forthwith proceed to equalize such valuations so that each tract or lot shall be entered on the tax list at its true value, and for this purpose they shall observe the following rules:

First. They shall raise the valuation of such tracts and lots of real property as, in their opinion, have been returned below their true value to such price or sum as they believe to be the true value thereof, agreeably to the rules prescribed by this title for the valuation thereof;

Second. They shall reduce the valuation of such tracts and lots as, in their opinion, have been returned above their true value, as compared with the average valuation of the real property of such county, having due regard to their relative situation, quality of soil, improvement, natural and artificial advantages possessed by each tract or lot;

Third. They shall not reduce the aggregate value of the real property of the county below the aggregate value thereof, as returned by the assessors, with the additions made thereto by the auditor, as hereinbefore required. (R. S. Sec. 2814.)

Board of revision.

SECTION . The decennial county board of equalization shall sit as a board of revision, when notified by the auditor of the county to meet for that purpose. It shall begin its session as a board of revision, on the first Monday of May following the completion of the decennial equalization, and shall close its session on or before the fourth Monday of September next following. (R. S. Sec. 2814*a*.)

Complaints against valuation.

SECTION . After the completion of the equalization by the board, complaints against any valuation may be filed with the auditor of the county, and, if such complaint has been filed on or before April 15th thereafter against any valuation of a decennial county board, or, if the auditor deems it advisable, he shall notify the members of the proper board of equalization in writing to meet and sit as a board of revision on the day and at the place provided by law for the meeting of the board. He shall give ten days' public notice, by advertisement, in one or more newspapers, of the time and place of the meeting of the board of revision and the purpose thereof. (R. S. Sec. 2814*a*.)

Board to investigate, etc.

SECTION . The board of revision shall investigate all such complaints and all complaints against any valuation filed with it as a board, or made by the county auditor,

and may increase or decrease any valuation complained of and no others. The board, in all respects, shall be governed by the laws governing the valuing of real property, and shall make no change in any valuation complained of except in accordance with such laws, and subject to the laws regulating and restricting the limit of equalization. No valuation, as fixed by the board of equalization, shall be increased by the board of revision, in any case, except upon reasonable notice as prescribed by this chapter, to all persons directly interested and an opportunity for a full hearing. The auditor of the county shall correct the tax duplicate according to the deductions and additions ordered by the board of revision, in the manner provided by law for making corrections thereof. (R. S. Sec. 2814*a*.)

Annual State Board for Banks.

Annual state board of equalization for banks.

SECTION . The governor, auditor of state and attorney-general shall constitute a board of equalization of the shares of incorporated banks and also the shares of unincorporated banks, the capital stock of which is divided into shares, each of which shares is an aliquot part of the capital so divided, and of the property representing the capital employed by unincorporated banks the capital stock of which is not divided into shares. (R. S. Sec. 2808.)

Annual meeting.

SECTION . For this purpose, the board shall meet on the third Tuesday of June, annually, at the office of the auditor of state, and examine the returns of such banks to the county auditors and the value of the shares and of the property representing the capital employed as fixed by the county auditors, as reported by the county auditors to the state auditor. (R. S. Sec. 2808.)

Powers of board.

SECTION . The board shall hear complaints and equalize the value of the shares and property, representing capital employed, as provided in this title for valuing and equalizing the values of real and personal property. If in the judgment of the board, or a majority thereof, the aggregate value of all the bank property so reported to the board by the county auditors is not its true value in money, it may increase or diminish the value of the shares and property representing capital employed by such a per cent. as will equalize each to their true value in money. (R. S. Sec. 2809.)

Limitations.

SECTION . The board shall not increase or reduce the grand aggregate value of bank shares and property representing capital employed as returned by the several county auditors by more than twenty per cent. (R. S. Sec. 2809.)

State auditor to report to county auditors.

SECTION . The auditor of state forthwith after such equalization is made, shall certify to the auditors of the proper counties, the valuations, as equalized, of the

shares of, and property representing capital employed by banks situated in such counties, which valuation shall be placed upon the proper tax list. (R. S. Sec. 2810.)

Annual State Board for Railroads and Electric Roads.

Board of equalization of property of railroad companies.

SECTION . The auditor of state, treasurer of state, the railroad commission of Ohio and the attorney general, shall constitute a board of equalization of the value of the property of railroad companies and interurban and suburban electric railroad companies fixed by the county auditors. (R. S. Sec. 2811; 97 v. 575, § 8.)

Meeting and duty as to railroads.

SECTION . For the purpose of equalizing the values of the property of railroad companies, as so fixed, the board shall meet at the office of the auditor of state, on the Wednesday after the tenth of June, annually, and examine the returns and documents sent to the auditor of state by the boards of county auditors relating thereto. (R. S. Sec. 2811.)

Same as to electric railroads.

SECTION . For the purpose of equalizing the values of the property of the interurbans and suburban electric railroad companies as so fixed, the board shall meet at the office of the auditor of state, on the Wednesday after the tenth day of July annually, and examine the returns and documents sent to the auditor of state by the county auditor or boards of county auditors in this behalf. (97 v. 575, § 8.)

Powers of board.

SECTION . The board shall hear complaints and equalize values by adding to the valuation of the property of such companies as have been undervalued, and deducting from the valuation of the property of such as have been overvalued. In such equalization the board shall not reduce the aggregate of the value of the property of such companies within the state below the amount returned by the board of county auditors. (R. S. Sec. 2812; 97 v. 575, § 9.)

Decennial State Board.

County auditor to make abstract of real property.

SECTION . Each county auditor, on or before the first Monday of November, one thousand nine hundred and ten, and every tenth year thereafter, shall make and transmit to the auditor of state an abstract of the real property of each township in his county, in which he shall set forth:

First. The number of acres, exclusive of town lots, returned by the assessors of his county, with such additions as have been made thereto.

Second. The aggregate value of such real property, other than town lots, as returned by the assessors of his

county, inclusive of such additions as have been made thereto under the provisions of this title.

Third. The aggregate value of the real property in each township of his county, as returned by the several assessors, with such additions as have been made thereto. (R. S. Sec. 2817.)

Decennial state board of equalization.

SECTION . The decennial state board of equalization shall consist of as many members as compose the state senate, chosen at the last previous election of members of the general assembly and representing the same districts, all of whom shall have the qualifications of electors. The qualified electors of each senatorial district at the November election in the year one thousand nine hundred and ten and each tenth year thereafter, shall elect persons to serve as members of such board of equalization in accordance with the provisions of this chapter, and the returns of the poll books and certificate of election shall be governed by the law regulating the election of senators. In case of vacancy in such office, either by death or resignation, or otherwise, the governor may appoint a resident elector of the district so vacated, to fill such vacancy as soon as he is informed thereof. The auditor of state, by virtue of his office, shall be a member of the board. (R. S. Sec. 2818.)

Board to meet at Columbus; when.

SECTION . The board shall meet at Columbus on the first Tuesday of December one thousand and nine hundred and ten and every tenth year thereafter, and shall close its session on or before the first Monday in May then next following. (R. S. Sec. 2818.)

Oath; duties of board.

SECTION . Each member of the board shall take an oath that, to the best of his knowledge and ability, so far as the duty devolves on him, he will equalize the valuation of real property among the several counties, cities and villages in the state, according to the rules prescribed by this title for valuing and equalizing the value of real property transmitted to the board by the several county auditors. The board shall equalize such valuations among the several counties, cities and villages in the state, in the manner hereinafter prescribed. (R. S. Sec. 2818.)

Compensation of members.

SECTION . Each member of the board, including the auditor of state, shall receive for each day necessarily employed in the performance of his duties, the sum of five dollars, and twelve cents per mile each way, for traveling from and to his place of residence, by the most direct route of public travel, to and from the city of Columbus. (94 v. 124, § 1.)

Organization of board.

SECTION . The board shall organize by electing one of its members president and one president pro tempore. It shall also elect a clerk and two assistant clerks, one sergeant-at-arms and two assistants, one porter and two pages, and for each day necessarily employed in the performance

of his duties, the clerk, sergeant-at-arms and their assistants shall receive each five dollars, the porter three dollars and fifty cents, and each page two dollars and fifty cents. The compensation of the members and employes shall be certified to the auditor of state by the president or president pro tempore. (94 v. 124, § 1.)

Auditor of state to transmit equalization statement.

SECTION . When the board has completed the equalization of real property among the several counties, the auditor of state shall transmit to each county auditor a statement of the per cent. to be added or deducted from the valuation of the real property of his county, specifying the per cent. added to or deducted from the valuation of the real property of each of the several cities and villages, and of the real property not in cities and villages, if an equal per cent. has not been added or deducted from each. The county auditor shall forthwith add to or deduct from each tract or lot of real property in his county, the required per cent. on the valuation thereof, as it stands, after it has been equalized by the county and city boards of equalization, adding, moreover, or deducting, in each case, any sum of less than five dollars, so that the value of any separate tract or lot shall be ten dollars or some multiple thereof. (R. S. Sec. 2819.)

Board of Review for Municipalities.

Board of review for municipal corporations.

SECTION . Upon the written application of a county auditor to the state board of appraisers and assessors for laying franchise taxes for the appointment of a board of review for a municipal corporation of such county, for the equalization of real and personal property, moneys and credits within such municipal corporation, said state board may appoint such board of review, to be composed of three citizens, freeholders of such municipal corporation not more than two of whom shall belong to the same political party. (95 v. 481, § 1.)

Term, vacancies, removals.

SECTION . One member of the board of review shall be appointed for the term of one year, one member for the term of three years, and one member for the term of five years. Thereafter at the expiration of the term of a member, there shall be appointed by the state board of appraisers and assessors, a freeholder of such municipal corporation as successor to such member for the term of five years, and all vacancies in the board shall be filled for the unexpired term in the manner as the original appointment. The state board of appraisers and assessors may remove any member of the board. (95 v. 481, § 1.)

Sessions of board.

SECTION . The board of review shall meet annually at the office of the county auditor on the first Monday in June, and continue in session from day to day, except

Sundays and legal holidays, until the Saturday preceding the first Monday in June of the following year. The state board of appraisers and assessors may fix the time within which the work shall be completed . (95 v. 482, § 2.)

Compensation of members and meetings.

SECTION . The county commissioners shall fix the salary of the members of the board of review, which shall not be less than three dollars and fifty cents per day for each day the board is in session, and not to exceed two hundred and fifty dollars per month for the time such board is in session. Such salary shall be payable monthly out of the county treasury upon the order of said board and the warrant of the county auditor. The board shall meet in rooms provided by the county commissioners and when in session, shall devote their entire time to the duties of their office. No member thereof shall be engaged in any other business or employment during the period of time covered by the session of the board. (97 v. 313, § 3.)

Clerks and other employes.

SECTION . The board of review may employ a chief clerk, and appoint such other clerks, not exceeding six, and such messengers, not exceeding six, as it may deem necessary, and fix their compensation, which shall be paid out of the county treasury upon the order of said board, and the warrant of the county auditor. Such incidental expenses as the board deems necessary shall be paid out of the county treasury in like manner. (97 v. 313, § 3.)

Secretary of board, duties, etc.

SECTION . The county auditor of a county in which any of such municipal corporations are located shall be secretary to such board, and in addition to his other duties provided by law, shall be present at each meeting of the board in person or by deputy. He shall keep a correct record of the proceedings of the board in a book to be kept for that purpose, and perform such other duties as the board may order, or as may be incident to his position. For his services as secretary to such board he shall receive out of the county treasury upon the order of the board five dollars for each day the board is in session. (95 v. 482, § 4.)

Powers and duties; abolishment of certain boards.

SECTION . Boards of review, within and for their respective municipalities, shall have the powers and perform the duties provided by law for the annual city board for the equalization of the value of real and personal property, moneys and credits, the decennial city board for the equalization of the value of real property, the annual city board of revision, and the decennial city board of revision. Boards of review may hear complaints and equalize the valuation of real and personal property, moneys and credits within their respective municipalities, and shall be governed by the rules provided by law for the government of the decennial county and city boards and annual county and city boards for the equalization of the value of real and personal property. The

board of review shall be the successor of such boards of revision, such annual city board, and such decennial city board, and those boards shall be abolished upon the appointment in a municipality of a board of review. (95 v. 481, § 1.)

CHAPTER XII.

Levying Taxes.

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State Taxes.

Rates of state taxes.

SECTION . Taxes, for state purposes, shall be levied, annually, on each dollar of valuation of taxable property, in the sum or sums, provided by law. (R. S. Sec. 2820.)

Notice thereof to county auditors.

SECTION . The auditor of state, on or before the first Monday of June, annually, shall give notice to each county auditor of the rate required by law to be levied for the payment of the principal and interest of the public debt, for the support of common schools, for defraying the expenses of the state, and for the other purposes prescribed by law. Such rate shall be levied by the county auditor on the taxable property of each county on the duplicate, and be entered in one column and denominated "state taxes." (R. S. Sec. 2821.)

Commissioners to determine annually amount to be levied, etc.

SECTION . The county commissioners, at their March or June session, annually, shall determine the amount to be raised for ordinary county purposes, public buildings, the support of the poor, interest and principal of the public debt, and for road and bridge purposes. They shall specifically set forth in the record of their proceedings the amount to be raised for each of such purposes. (R. S. Sec. 2822.)

Levy for "state and county road improvement fund."

SECTION . The county commissioners at their March or June session annually, in addition to the levy authorized for road and bridge purposes, may levy on each dollar of valuation of taxable property within their county not to exceed five-tenths of a mill for the creation of a fund to be known as "the state and county road improvement fund," and to be used for the improvement of state and county roads in the county. (R. S. Sec. 2822-1.)

Special levy for certain buildings, if destroyed.

SECTION . If a county infirmary building or children's home building built, or in process of construction, is wholly or partly destroyed by fire, or other casualty, and such county is without sufficient funds applicable to the purpose with which to rebuild or repair such building, the commissioners thereof at a regular or called session, may levy a tax that will produce the sum required for such purpose, not exceeding, in any case, ten thousand dollars. If the commissioners deem it advisable, they may anticipate the collection of such special tax by borrowing, not exceeding the amount so levied, at a rate of interest not exceeding seven per cent. per annum, payable semi-annually, and may issue notes or bonds therefor, payable when the tax is collected. (R. S. Sec. 2823.)

Annual levy for county purposes.

SECTION . The commissioners of any county, at their June session, annually, may levy not to exceed three mills on each dollar valuation of taxable property within the county, for county purposes other than for roads, bridges, county buildings, sites therefor, and the purchase of lands for infirmary purposes. For the purpose of building county buildings, purchasing sites therefor, and lands for infirmary purposes, they may levy not to exceed two mills on such valuation. (R. S. Sec. 2823.)

Commissioners may levy tax for hospital for insane.

SECTION . The commissioners of any county owning, or wholly or partly maintaining a hospital for the care of the insane, at their June session, annually, may levy a tax, not exceeding three-tenths of one mill, on the taxable property of such county, for the support of such hospital, the payment for lands purchased or acquired for the use thereof, and for enlargements, additions, or other improvements thereto. (97 v. 73, § 1.)

Commissioners may borrow money for same.

SECTION . The commissioners of any county owning, or wholly or partly maintaining a hospital for the care of the insane, may borrow money, not exceeding one hundred and fifty thousand dollars, for enlarging, changing

or adding to such hospital, or making other improvements, which the trustees or directors in charge thereof decide to be necessary. (97 v. 74, § 1.)

May issue bonds therefor.

SECTION . The county commissioners, making such loan, may issue the bonds of such county payable in not more than fifty years and redeemable after twenty-five years from their date with interest, evidenced by coupons, not exceeding five per cent., payable semi-annually. Such bonds shall be known as "county insane hospital improvement bonds," shall be signed by the commissioners and countersigned by the auditor. The commissioners from time to time, upon request of such directors or trustees, shall sell so many of such bonds as are required for the purposes of their issue, and deposit the proceeds thereof with the treasurer of the county to the credit of the hospital. In selling bonds the commissioners shall be governed by the general provisions of law applicable to the sale of bonds. (97 v. 74, § 2.)

Tax levy for same.

SECTION . The county commissioners, annually, at the June session, shall levy the amount of taxes required to pay the interest on such bonds and create a sinking fund for the redemption thereof at maturity. All taxes levied and collected under this section shall be applied exclusively to the purposes for which they were issued. (97 v. 74, § 3.)

Taxes for county road and bridge purposes.

SECTION . The county commissioners, at their March or June sessions, annually, may levy on each dollar of valuation of taxable property within their county, for road and bridge purposes, as follows: In a county where the valuation of taxable property exceeds eighty millions and does not exceed one hundred and twenty million dollars, five-tenths of a mill; where such valuation exceeds fifty millions and does not exceed eighty millions of dollars, seven-tenths of a mill; where such valuation exceeds twenty millions and does not exceed fifty millions of dollars, one mill and one-tenth; where such valuation exceeds ten millions and does not exceed twenty millions of dollars, one mill and five-tenths; where such valuation exceeds five millions and does not exceed ten millions of dollars, three mills; and where such valuation is less than five millions of dollars, five mills and five-tenths. (R. S. Sec. 2824.)

Bridge fund.

SECTION . Of the tax so levied, the county commissioners shall set apart such portion, as they deem proper, to be applied to the building and repair of bridges, to be called "a bridge fund." It shall be entered on the duplicate in a separate column, be collected in money, and expended, except as otherwise provided by law, under the directions of the commissioners in building or repairing bridges and culverts. (R. S. Sec. 2824.)

Tax levy for judicial and court fund.

SECTION . The county commissioners, at their June session, annually, may levy on each dollar of valuation of taxable property within their county, for the purpose of creating a judicial and court fund, as follows: In a county where the amount of such taxable property does not exceed three million dollars, not to exceed two mills; where the

amount exceeds three million dollars and does not exceed five million dollars, one and five-tenths mills; where the amount exceeds five million dollars and does not exceed eight million dollars, one and two-tenths mills; where the amount exceeds eight million dollars and does not exceed twelve million dollars, one mill; where the amount exceeds twelve million dollars and does not exceed sixteen million dollars, eight-tenths of a mill; where the amount exceeds sixteen million dollars and does not exceed twenty-six million dollars, six-tenths of a mill; where the amount exceeds twenty-six million dollars and does not exceed seventy-five million dollars, four-tenths of a mill; where the amount exceeds seventy-five million dollars and does not exceed one hundred million dollars, two-tenths of a mill; where the amount exceeds one hundred million dollars and does not exceed one hundred and fifty million dollars, one-tenth of a mill; where the amount exceeds one hundred and fifty million dollars and does not exceed two hundred million dollars, one-twentieth of a mill; where the amount exceeds two hundred million dollars, one-fortieth of a mill. Such fund shall be expended as follows: For the payment of all court expenses and all the expenses of the various courts of the county. In case such fund should become inadequate to meet the expenses of the courts, the general or county fund shall be drawn upon for the payment of such expenses. (95 v. 465, §§ 1, 2.)

Vote for public buildings or bridges.

SECTION . The county commissioners shall not levy a tax, or appropriate money for the purpose of building county buildings, purchasing sites therefor, or for land for infirmary purposes, the expense of which will exceed fifteen thousand dollars, except in case of casualty, and as hereinafter provided, or for building a county bridge, the expense of which will exceed eighteen thousand dollars, except in case of casualty and as hereinafter provided, without first submitting to the voters of the county, the question as to the policy of building any public county building or buildings, or for the purchasing sites therefor, or for the purchase of lands for infirmary purposes, or for the building of a county bridge, by general tax. (R. S. Sec. 2825.)

Regular or special election therefor.

SECTION . Such question shall be submitted at the annual election, next after the proposition for such levy is adopted by the county commissioners and placed on their record, or at a special election, at a time fixed thereafter by resolution of the commissioners, for that purpose, upon the petition for such special election filed with the commissioners. Such petition shall contain not less than five hundred names of the electors of the county. (R. S. Sec. 2825.)

Form of ballot.

SECTION . Each of the propositions provided in the second preceding section shall be separately submitted at such election, and printed tickets shall be provided therefor by the county commissioners on which shall be printed, "for .....tax, yes," and "for..... tax, no." which blanks shall be filed with a proper designation of the proposed improvement, as the voter desires. The commissioners shall cause like notice for such election to be given as rquired for the election for state and county officers. (R. S. Sec. 2825.)

Duty of judges of election.

SECTION . The judges of election in the several townships and wards in any county in which such question is submitted, on the day of said election shall open a poll for tallying said vote, and receive and count the ballots cast on each of such propositions, and within three days thereafter return to the auditor of said county a full and correct abstract of the votes. Such judges shall be governed by the laws regulating general elections, and be entitled to like compensation for returning the poll books, to be paid out of the county treasury on the order of the auditor. (R. S. Sec. 2825.).

Poll books, opening of.

SECTION . The poll books so returned, shall be opened, within five days from the time of holding such election, and the votes counted by the county commissioners and the auditor of the county. A correct statement of the result of such count shall be kept on file by the auditor in his office for public inspection. If a majority of the votes, so cast, are against the policy of such improvements, the commissioners shall not assess a tax for that purpose. On the petition of not less than one hundred taxpayers of said county, the commissioners may again submit the same question at any regular election, or at a special election, under like rules and regulations as heretofore provided. If at any such election a majority are found in favor of such improvement, the commissioners may levy the tax. (R. S. Sec. 2825.)

Condemned bridges, tax levy for repair of.

SECTION . If an important bridge belonging to or maintained by any county, becomes dangerous to public travel, by decay or otherwise and is condemned for public travel by the commissioners of such county and the repairs thereof, or the building of a new bridge in place thereof, is deemed by them, necessary for the public accommodation, the commissioners, without first submitting the question to the voters of the county, may levy a tax for either of such purposes in an amount not to exceed in any one year two-tenths of one mill for every dollar of taxable property upon the tax duplicate of said county. (R. S. Sec. 2825.)

May anticipate levy and issue bonds.

SECTION . If the county commissioners deem it necessary or advisable, they may anticipate the collection of such special tax by borrowing a sum not exceeding the amount so levied, at a rate of interest not exceeding six per cent. per annum, payable semi-annually and may issue notes or bonds therefor, payable when said tax is collected, or the commissioners, without such submission of the question, may proceed under the authority conferred by law to borrow such sums of money as is necessary for either of the purposes before mentioned, and issue bonds therefor. For the payment of the principal and interest on such bonds, they shall annually levy a tax as provided by law. (R. S. Sec. 2825.)

Commissioners shall submit certain policies to vote.

SECTION . When the commissioners of any county, determine to enlarge, repair, improve, or rebuild a public county building, the entire cost of which expenditure will exceed ten thousand dollars, before levying a tax or appropriating money for such expenditure, the question as to the policy of such expenditure shall be first submitted to the voters of the county as provided in the fifth, sixth and seventh preceding sections. (R. S. Sec. 2825*a*.)

Township Taxes.

Township tax, when and how made.

SECTION . The trustees of each township, on or before the fifteenth day of May, annually, shall determine the amount of taxes necessary for all township purposes, and certify it to the county auditor. The county auditor shall levy, annually, for township purposes, including the relief of the poor, but not including the support of common schools, or the payment of the interest and principal of the debts of the township, such rates of taxes as the trustees of the respective townships certify to him to be necessary, not exceeding one mill on each dollar of the taxable valuation of the property of the township, which does not exceed two hundred thousand dollars, eight-tenths of one mill on each dollar of such taxable valuation exceeding two hundred thousand dollars, and not exceeding three hundred thousand dollars, one-half of one mill on each dollar of such taxable valuation exceeding three hundred thousand dollars, and not exceeding five hundred thousand dollars, four-tenths of a mill on each dollar of such taxable valuation exceeding five hundred thousand dollars and not exceeding eight hundred thousand dollars, one-fourth of one mill on each dollar of such taxable valuation exceeding eight hundred thousand dollars, and for the payment of the interest and principal of the debts of the township, such sum as the trustees may determine is necessary for that purpose. (R. S. Sec. 2827.)

Tax for "poor relief."

SECTION . In counties where there are no county infirmaries, a township tax in addition to the tax provided in the next preceding section, and not to exceed one mill and five-tenths of a mill on each dollar of the taxable property of the township, may be levied for the relief of the poor, to be applied solely to that purpose. (R. S. Sec. 2827.)

Township liabilities for the relief of the poor.

SECTION . The trustees of any township which incurs liabilities for the relief of the poor, beyond the amount raised by the levy authorized by law, may make an additional levy, for the purpose of discharging such liabilities, not exceeding six-tenths of one mill on the dollar of the taxable property of such township. (R. S. Sec. 2828.)

Road taxes, distribution of.

SECTION . Any person charged with a road tax shall pay it in money to the county treasurer in like manner as other taxes are collected and paid. Road taxes paid

to or collected by the county treasurer shall be paid over to the treasurer of the township or municipal corporation from which they were collected, and be expended on the public roads and in building and repairing bridges in the township and municipal corporation from which they were collected under the direction of the trustees of the proper township or council of such municipal corporation. All funds heretofore levied for road purposes and not expended, shall be expended by the trustees of the township or council of the municipal corporation from which the funds were collected as other taxes collected under the provision of this title. (R. S. Sec. 2830.)

Township and Municipal Bonds for Specific Purpose.

When townships and municipalities may sell bonds.

SECTION . The trustees of a township or the council of a municipal corporation may issue and sell bonds in such amounts and denominations, for such period of time and at such rate of interest, not exceeding six per cent., and in the manner provided by law for the sale of bonds by a township or municipal corporation, for any of the purposes provided for in the next succeeding section, when such trustees or council, by an affirmative vote of not less than two-thirds of the members elected or appointed thereto, by resolution or ordinance deem it necessary. (R. S. Sec. 2835.)

Purposes of bond issue.

SECTION . The purposes named in the next preceding section are:

1. For procuring the real estate and right of way for an improvement authorized by such section, or for purchasing real estate with a building or buildings thereon, to be used for public purposes.

2. For extending, enlarging, improving, repairing or securing a more complete enjoyment of a building or improvement authorized by such section, and for equipping and furnishing it.

3. For sanitary purposes and for erecting a crematory or providing other means for disposing of garbage and refuse matters.

4. For improving highways leading into the township or corporation, or for building or improving a turnpike, or for purchasing one or more turnpike roads and making them free.

5. For constructing wharves and landings on navigable waters.

6. For erecting infirmaries.

7. For erecting workhouses, prisons and police stations.

8. For erecting houses of refuge and corrections.

Purposes of bond issue.

9. For erecting market houses and providing market places.

10. For erecting public halls and public offices.

11. For erecting or purchasing water works and supplying water to the township or corporation and the inhabitants thereof.

12. For erecting or purchasing gas works or electric light works, and for supplying light to the township or corporation and the inhabitants thereof.

13. For providing grounds for cemeteries or crematories, for enclosing and embellishing them, and for erecting vaults.

14. For constructing sewers, sewage disposal works, flushing tunnels, drains and ditches.

15. For establishing free public libraries and reading rooms.

16. For the establishment of free public baths and municipal lodging houses.

17. For erecting monuments to commemorate the services of soldiers, sailors and marines of the state and nation.

18. For improving any water course or water front.

19. For the payment of obligations arising from emergencies resulting from epidemics or floods, or other forces of nature.

20. For purchasing and condemning the necessary land for park and boulevard purposes and for improving it as well as for improving or completing the improvement of any existing boulevard, park or parks.

21. For erecting hospitals and pest houses and for rebuilding, or improving existing hospitals and pest houses.

22. For resurfacing, repairing, or improving any existing street or streets as well as other public highways.

23. For opening, widening, and extending any street or public highway.

24. For purchasing or condemning any land necessary for street or highway purposes, and for improving it or paying any portion of the cost of such improvement.

25. For constructing levees and embankments or paving or improving them, and for improving any water course passing through said township or municipal corporation.

26. For constructing or repairing viaducts, bridges and culverts, and for purchasing or condemning the necessary land therefor.

27. For erecting any building necessary for a fire department, purchasing fire engines, fire boats, constructing water towers, and fire cisterns, and paying the cost of placing underground the wires or other signal apparatus of any fire department. (R. S. Sec. 2835.)

Total yearly bonded indebtedness permitted.

SECTION . The bonds authorized by the next two preceding sections may be issued for any of the purposes enumerated therein, but the total bonded indebtedness created in any one fiscal year under the authority of such sections by any township or municipal corporation shall not exceed one per cent of the total value of all property in such township or municipal corporation, as listed and assessed for taxation, except as otherwise provided in this chapter. (R. S. Sec. 2835.)

When same may exceed said amount.

SECTION . When the trustees of a township or the council of a municipal corporation, by resolution or ordinance passed by an affirmative vote of not less than two-thirds of all the members elected or appointed thereto, deem it necessary in any one fiscal year to issue bonds for all or any of the purposes authorized in the second preceding section in an amount greater than one per cent. of the total value of all the property in such township or municipal corporation as listed and assessed for taxation, they shall submit the question of issuing bonds in excess of said one per cent. to a vote of the qualified electors of such township or municipal corporation at a general or special election in the manner hereafter provided in this subdivision of this chapter. (R. S. Sec. 2835.)

Amount of net indebtedness permitted.

SECTION . The net indebtedness incurred by a township or municipal corporation for the purpose enumerated in this subdivision of this chapter shall never exceed four per cent. of the total value of all the property in such township or municipal corporation, as listed and assessed for taxation, unless an excess of such amount is authorized by vote of the qualified electors of such township or municipal corporation in the manner hereafter provided in such subdivision. (R. S. Sec. 2835.)

"Net indebtedness" defined.

SECTION . In ascertaining such net indebtedness incurred, allowance shall be made only for the amount held in the sinking fund for the redemption of bonds heretofore issued under authority of law, and the net indebtedness shall be the difference between the par value of all such outstanding and unpaid bonds and the amount held in the sinking fund for their redemption. (R. S. Sec. 2835.)

Fiscal year for purposes of this chapter.

SECTION . For the purpose of this subdivision of this chapter, the fiscal year shall be the calendar year, from January first to December thirty-first inclusive, and an indebtedness shall not be deemed to have been created or incurred, where the work is to be done by or through the officers of the township or municipal corporation, until the bonds therefor have been issued and sold. (R. S. Sec. 2835.)

When limitation not applicable.

SECTION . The limitations of one per cent. and four per cent. prescribed in this subdivision of this chapter shall not affect bonds issued under authority of such subdivision upon the approval of the electors of the corporation. (R. S. Sec. 2835*b*.)

Same.

SECTION . Bonds which are to be paid for by assessments specially levied upon abutting property, bonds

issued for the purpose of constructing, improving and extending waterworks when the income from such waterworks is sufficient to cover the cost of all operating expenses, interest charges and to pass a sufficient amount to a sinking fund to retire such bonds when they become due, and bonds issued prior to April 29, 1902, shall not be subject to the provisions and limitations of this subdivision of this chapter or be considered in ascertaining the limitations therein named. (R. S. Sec. 2835*b*.)

Tax levied to pay bonds and interest.

SECTION . For the payment of bonds issued under the authority of this subdivision of this chapter, the trustees of any township or the council of any municipal corporation, unless the interest on and redemption of such bonds is otherwise provided for, shall levy a tax in addition to all levies not authorized by law, each year during the period said bonds have to run, sufficient to pay the interest thereon and provide a sinking fund for their final redemption at maturity. (R. S. Sec. 2836.)

Question of bond issue submitted to vote.

SECTION . Before any bonds in excess of the limitations of one per cent. and four per cent., as provided in this subdivision of this chapter, are issued or tax levied, the question of issuing them shall be submitted to the voters of the township or municipal corporation at a general or special election. (R. S. Sec. 2837.)

Duty of trustees.

SECTION . The trustees of a township or the council of a municipal corporation, by resolution or ordinance passed by an affirmative vote of not less than two-thirds of all the members elected or appointed thereto shall declare it necessary to issue and sell bonds of such township or municipal corporation for any of the purposes mentioned in this subdivision in excess of the amounts therein authorized, and, by such resolution or ordinance shall fix a date upon which the question of issuing and selling such bonds shall be submitted to the electors of such township or municipal corporation, and cause a copy of such resolution or ordinance to be certified to the deputy state supervisors of the county in which such township or municipal corporation is situated. (R. S. Sec. 2837.)

Duty of deputy state supervisors.

SECTION . The deputy state supervisors shall prepare the ballots and make the necessary arrangements for the submission of such question to the electors of such township or municipal corporation at the time fixed in the resolution. (R. S. Sec. 2837.)

Election.

SECTION . Such election shall be held at the regular place or places of voting in the township or municipality, and be conducted, canvassed and certified in like manner, except as otherwise provided by law, as regular elections in the township or municipal corporation for the election of officers thereof. Thirty days' notice thereof shall be given in one or more newspapers printed therein once a week for four consecutive weeks prior thereto, stating the amount of bonds to be issued, and the purpose for which

they are to be issued, and the time and place of holding the election. If no newspaper is printed therein, the notice shall be posted in a conspicuous place and published once a week for four consecutive weeks in a newspaper of general circulation in the township or municipal corporation. (R. S. Sec. 2837.)

Votes necessary to authorize issue.

SECTION . If two-thirds of the voters voting at such election upon the question of issuing the bonds vote in favor thereof, the bonds for such excess shall be issued and tax levied. Those who vote in favor of the proposition shall have written or printed on their ballots, "For the issue of bonds;" and those who vote against it shall have written or printed on their ballots "Against the issue of bonds." (R. S. Sec. 2837.)

Total net indebtedness permitted.

SECTION . No township or municipal corporation shall create or incur a net indebtedness under the authority of this subdivision of this chapter in excess of eight per cent. of the total value of all property in such township, or municipal corporation as listed and assessed for taxation. All bonds heretofore issued in good faith under the authority of Section 2835, Revised Statutes, as amended April 29, 1902, and April 23, 1904, which at the time of issue were within the limitations herein provided, shall be valid obligations of the township, city, village or other municipal corporation which issued them. In ascertaining the limitations of eight per cent. herein provided and four per cent. as provided in this subdivision of this chapter, all such bonds, except those excluded by the provisions of such subdivision shall be considered. (R. S. Sec. 2837.)

Miscellaneous.

Levy to pay bonds given for railroad subscription.

SECTION . The lawful authorities of a county, city, or township which have subscribed to the capital stock of a railroad company and have issued its bonds or other securities for the payment of such subscription, may levy or cause to be levied, annually, on the taxable property thereof, within five years next before the principal of such bonds, or other securities are payable, if the market price of the stock of such railroad company is less than seventy-five per cent. on its par value, such tax, not exceeding one mill on the dollar, as will be sufficient to balance the discount, on the railroad stock held by such county, city or township, by the time such bonds may become due. The proceeds of such taxes shall form, with such stock, a sinking fund, and be invested in the purchase of the bonds issued by such county, city or township, or in other safe and productive securities, and be applied only to the payment of the bonds so issued. (R. S. Sec. 2831.)

Assessing transient traders.

SECTION . When a return is made to the county auditor, under chapter three of this title, of the value of the stock of a transient trader, the auditor shall assess against

him his proper proportion for one month, upon such valuation, of all taxes of the current year, and certify it to the county treasurer. On the first day of each succeeding month, as long as such trader remains within the county offering to sell or otherwise dispose of goods of any kind, the auditor shall make a like assessment and certificate. (R. S. Sec. 2832.)

Additional tax on dogs.

SECTION . In addition to the proper tax on any valuation that is fixed upon dogs by the owners, which shall be included with the personal property valuation and taxed therewith, the auditor shall levy against the owner thereof one dollar on each male and spayed female dog, and two dollars on each unspayed female dog. The receipts from such tax shall constitute a special fund to be disposed of in the payment of sheep claims, as provided by law. (R. S. Sec. 2833.)

Disposition of surplus of same.

SECTION . After paying all such sheep claims, at the June session of the county commissioners, if there remain more than one thousand dollars of such fund, the excess, at such June session, shall be transferred and disposed of as follows: In a county in which there is a society for the prevention of cruelty to children and animals, incorporated and organized as provided by law, which has one or more agents appointed in pursuance of law, all or such portion of such excess as the county commissioners deem necessary for the uses and purposes of such society, by order of the commissioners and upon the warrant of the county auditor, shall be paid to the treasurer of such society, and any surplus not so transferred shall be transferred to the school fund. (R. S. Sec. 2833.)

Transfer of surplus of special tax or loan.

SECTION . When there is in the treasury of any city, village, county, township, or school district, a surplus of the proceeds of a special tax, or of the proceeds of a loan for a special purpose, which is not needed for the purpose for which the tax was levied, or the loan made, it may be transferred to the general fund by an order of the proper authorities entered on their minutes. (R. S. Sec. 2834.)

Reappropriation and transfer of surplus in established fund.

SECTION . When there is in the treasury of such civil division, as provided in the next preceding section, at the annual meeting or meetings otherwise provided by law at which the annual tax levy is to be considered and adopted, a surplus not exceeding one thousand dollars, in any one established fund or division of the funds, which is not needed for the purpose for which the fund was created, the money appropriated, or the tax levied, before such annual tax levy is made, it may be considered as unappropriated and may be reappropriated and transferred, by an order as is provided in such section, to another existing fund for which a tax is to be or would otherwise be levied. The sum which it would be necessary to raise by taxation for any purpose, if no such reapportionment was made, shall thereupon be reduced to the extent of the transfer thus made. This section shall

not authorize such reapportionments or any transfer of funds at any other time than the meeting aforesaid to determine the tax levy nor authorize transfers at any one such meeting of over three thousand dollars in the aggregate, nor that the amount which may be lawfully raised by taxation for any purpose may be increased by such transfer. (R. S. Sec. 2834.)

Power to borrow to extend time, of debt.

SECTION . The trustees of a township, the board of education of a school district and the commissioners of a county, for the purpose of extending the time of payment of any indebtedness, which from its limits of taxation such township, district or county is unable to pay at maturity, may borrow money or issue the bonds thereof, so as to change, but not increase the indebtedness in the amounts, for the length of time and at the rate of interest that said trustees, board or commissioners deem proper, not to exceed the rate of six per cent. per annum, payable annually or semi-annually. (R. S. Sec. 2834*a*.)

Power to exchange bonds.

SECTION . When it appears to the trustees of a township, board of education of a school district or commissioners of a county, to be for the best interests of such township, school district or county to renew, refund or extend the time of payment of any bonded indebtedness which has not matured and thereby reduce the rate of interest thereon, they may issue, for that purpose, new bonds, and exchange the bonds with the holder or holders of such outstanding bonds if such holder or holders consents to make such exchange and to such reduction of interest. (R. S. Sec. 2834*a*.)

Resolution as to such debts.

SECTION . No indebtedness of a township, school district or county shall be funded, refunded or extended unless such indebtedness is first determined to be an existing, valid and binding obligation of such township, school district or county by a formal resolution of the trustees, board of education or commissioners thereof, respectively. Such resolution shall state the amount of the existing indebtedness to be funded, refunded or extended, the aggregate amount of bonds to be issued therefor, their number and denomination, the date of their maturity, the rate of interest they shall bear and the place of payment of principal and interest. (R. S. Sec. 2834*a*.)

Levy to meet payment of bonds.

SECTION . For the payment of the bonds issued under the next three preceding sections, the township trustees, board of education or county commissioners shall levy a tax, in addition to the amount otherwise authorized, each year during the period the bonds have to run sufficient in amount to pay the accruing interest and the bonds as they mature. (R. S. Sec. 2834*a*.)

Certificate of clerk necessary in certain cases.

SECTION . The commissioners of a county, the trustees of a township and the board of education of a school district, shall not enter into any contract, agreement or obligation involving the expenditure of money, or pass any

resolution or order for the appropriation or expenditure of money, unless the auditor or clerk thereof, respectively, first certifies that the money required for the payment of such obligation or appropriation is in the treasury to the credit of the fund from which it is to be drawn, or has been levied and placed on the duplicate, and in process of collection and not appropriated for any other purpose. Such certificate shall be filed and forthwith recorded, and the sums so certified shall not thereafter be considered unappropriated until the county, township or board of education, is fully discharged from the contract, agreement, or obligation, or as long as the order or resolution is in force. (R. S. Sec. 2834*b*.)

Exceptions thereto.

SECTION . All contracts, agreements or obligations, and orders or resolutions entered into or passed contrary to the provisions of the next preceding section, shall be void, but such section shall not apply to the contracts authorized to be made by other provisions of law for the employment of teachers, officers, and other school employes of boards of education. (R. S. Sec. 2834*b*.)

Reimbursement under unconstitutional acts.

SECTION . When the commissioners of a county, acting in accordance to law have incurred obligations or issued and sold bonds, and with the proceeds of such obligations or bonds, have acquired land by lease or purchase, and wholly or partially completed a building thereon, and after such proceeds have been so expended and the county thereby placed in the ownership and possession of such improvement or building, the statute under which such bonds were issued or obligations incurred, by final judgment of a court of competent jurisdiction is declared unconstitutional and the county authorities enjoined from levying or collecting taxes to pay the interest and principal of such bonds or obligations, whereby the county, with the proceeds of the bonds which it still retains, has acquired such improvement or building, and by reason of the unconstitutionality of the law under which it has acted, cannot pay its obligations outstanding in the form in which they were issued, such commissioners, if they deem it for the best interest of the county so to do, may fulfill the equitable and moral obligations of the county to reimburse the holders of said bonds or obligations to an amount equal to the principal and interest which has accrued thereon. (R. S. Sec. 2834*c*.)

Bond issue for same.

SECTION . For the purpose provided in the next preceding section, the commissioners may issue and sell bonds of such county or borrow money in such amounts, for such lengths of time and at such rate of interest as they deem proper, not exceeding the rate of four per cent. per annum, payable semi-annually, to be used in the reimbursement and payment of such equitable and moral claims and liabilities against such county. The payment or reimbursement of such moral or equitable claim shall not be made of a claim that has remained due or unpaid, and upon which

no payments have been made either upon the principal or interest, for a longer period than ten years. (R. S. Sec. 2834*c*.)

Claims recoverable by action.

SECTION . If the county commissioners of such county upon the written request of the holder of such equitable claim against the county, provided in the second preceding section, fail within six months after such demand to make provision for it, the holder thereof shall have a right of action to recover the amount of such claim and interest against such county at any time within ten years from the time the cause of action accrues, or from the date of the last payment of principal and interest. (R. S. Sec. 2834*c*.)

Use of county buildings.

SECTION . The county commissioners may devote the building or improvement which the county has acquired under the circumstances mentioned in the next three preceding sections to any county purpose. (R. S. Sec. 2834*c*.)

Payment made under unconstitutional act.

SECTION . When in the circumstances named in the next four preceding sections, the county commissioners have entered into contracts with architects or builders for the supply of labor, materials or supervision for the construction of an improvement or building upon the land purchased by the commissioners, in the circumstances named in said sections, and such labor, materials and supervision have been furnished, in whole or in part and such county has received and retains the benefit thereof, such commissioners shall pay upon such contracts the fair and reasonable value of such labor, materials and supervision. The amount so paid shall not exceed the price named in such contracts less all payments that have been made thereon and all setoffs or counter-claims that exist in favor of the commissioners and against the contracting parties. (R. S. Sec. 2834*c-l*.)

Title to land and building confirmed in county commissioners.

SECTION . The title to the lands and buildings as provided in the next five preceding sections, shall be in such county commissioners, and such lands and buildings may be devoted to any county purpose, or if, in the opinion of the commissioners, they are not needed for such purpose, they may be sold by the commissioners and the proceeds applied to any county purpose. (R. S. Sec. 2834*c-l*.)

Bonds may be issued and tax levied.

SECTION . The county commissioners, if they deem it for the best interests of the county, may borrow the necessary money to pay the amount found to be owing upon the contracts as provided in the second preceding section and issue their negotiable promissory notes therefor extending over a period of not exceeding ten years, and drawing interest not to exceed five per cent. per annum payable semi-annually. The commissioners may levy a tax upon all the taxable property in such county to pay such promissory notes and interest as they become due. (R. S. Sec. 2834*c-l*.)

Disposition of surplus under liquor tax.

SECTION . Any surplus in the treasury of a city, village, county or township, arising from taxation upon the business of trafficking in spirituous, vinous, malt or other intoxicating liquor which is not needed for the purposes named in the statutes providing for the distribution of such taxes, may be transferred to any other fund, including the school fund, by an order of the proper authorities entered upon their minutes. (R. S. Sec. 2834*d*.)

CHAPTER XIII.

Collection of Taxes.

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SECTION . The lien of the state for taxes levied for all purposes, in each year, shall attach to all real property subject to such taxes on the day preceding the second Monday of April, annually, and continue until such taxes, with any penalties accruing thereon, are paid. All personal property subject to taxation shall be liable to be seized and sold for taxes. The personal property of a deceased person shall be liable, in the hands of an executor or administrator, for any tax due on it from the testator or intestate. (R. S. Sec. 2838.)

Lien on bank shares.

SECTION . Taxes assessed on shares of stock, or the value thereof, of a bank or banking association, shall be a lien on such shares from the first Monday of May in each year until they are paid. If such taxes are not paid at the time required by law by a shareholder, and after notice received of the county treasurer of the non-payment thereof, the cashier or other officer of such bank or banking association shall not transfer or permit to be transferred the whole or any portion of such stock, until the delinquent taxes thereon, together with costs and penalties are paid in full. No dividend shall be paid on stock so delinquent, so long as such taxes, penalties, and costs, or any part thereof, remain due and unpaid. (R. S. Sec. 2839.)

Bank may pay taxes and deduct dividends.

SECTION . Such bank or banking association may pay to the treasurer of the county in which it is located, the taxes assessed upon its shares, in the hands of its shareholders respectively, as provided in the next preceding section, and deduct the amount thereof from dividends that

are due or thereafter become due on such shares, or from any funds in its possession belonging to such shareholder. (R. S. Sec. 2840.)

Collection of tax of transient trader.

SECTION . When the county auditor certifies to the county treasurer the amount of tax assessed upon a return made by or for a transient trader, under chapter three of this title, the treasurer shall forthwith enter it upon the duplicate and notify such trader of the amount assessed. If he neglects or refuses to pay the amount within twenty-four hours after receiving such notice, the treasurer shall collect it by any process or proceeding authorized in a case of delinquent personal property tax. (R. S. Sec. 2841.)

Agent of express or telegraph company to pay taxes thereof.

SECTION . The agent of an express or telegraph company shall retain in his hands and pay to the county treasurer the amount of all taxes assessed against such company. In default of such payment, the treasurer shall collect the tax as in other cases of delinquent personal property tax. When there is more than one such agent of the same company in one county, the agent thereof in the principal city, or village of such county, may assume the payment of such tax, and upon so doing, the other agents in the county shall not be required to retain funds to pay the tax. (R. S. Sec. 2842.)

Unlawful to act as agent, etc., for certain companies when taxes are unpaid.

SECTION . If the taxes assessed against an express, telegraph, telephone, or insurance company, in any county in this state, remains due and unpaid to the treasurer of the county, for twenty days after the time provided by law for the payment thereof, no person or corporation, shall act as agent, or transact any business for such company so in default, until the tax, interest, and penalty are paid. (R. S. Sec. 2843.)

Railroad company shall not transport anything for such company.

SECTION . After the default in payment of taxes named in the next preceding section, a railroad company which, directly or indirectly, conveys or carries for such defaulting express, telegraph, telephone, or insurance company a package of money, merchandise, or other articles, or transmits a telegraphic message, after having notice of such default, for each offense, shall forfeit and pay a sum equal to the amount of such tax due and unpaid, with the interest and penalty thereon, to be recovered by an action in the name of the state, in the county where the tax is assessed, with costs of suit. (R. S. Sec. 2843.)

Penalty on non-payment of real estate tax.

SECTION . If one-half the taxes charged against an entry of real estate is not paid on or before the twentieth day of December, in that year, or collected by distress or otherwise, prior to the February settlement, a penalty of fifteen per cent. thereon shall be added to such half of said taxes on the duplicate. If such taxes and penalty, including the remaining half thereof, are not paid on or before the twentieth of June next thereafter, or collected by distress or otherwise prior to the next August settlement, a like penalty shall be charged on the last half of such taxes.

The total of such amounts shall constitute the delinquent taxes on such real estate to be collected in the manner prescribed by law. (R. S. Sec. 2844.)

Same.

SECTION . If the total amount of delinquent taxes and penalty as provided in the next preceding section, together with one-half of the taxes charged against such real estate for the current year, is not paid on or before the twentieth day of December, of the same year, the delinquent taxes and penalty, and the whole of the taxes of the current year shall be due, and be collected by the sale of the real estate, in the manner authorized by law. If the first half of the taxes charged upon any real estate is paid on or before the twentieth day of December, as provided by law, but the remaining half thereof is not paid on or before the twentieth day of June next thereafter, or collected by distress or otherwise, prior to the next August settlement, as provided by law, a like penalty shall be added to such unpaid taxes, and they shall be treated as delinquent taxes, and, with the taxes of the current year, collected by the sale of such real estate, as aforesaid. (R. S. Sec. 2844.)

Owner of life estate, guardian, etc., to pay tax.

SECTION . Each person shall pay tax for the lands or town lots of which he is seized for life, or in dower, or which he has care of as guardian or executor. He shall also pay tax for the lands or town lots which he has care of as agent or attorney, if he has sufficient funds of the principal in his hands. (R. S. Sec. 2845.)

Payment of taxes on lands; agents and attorneys.

SECTION . Each person holding lands shall pay the tax assessed thereon each year, but an agent or attorney shall not be required to pay such taxes, unless sufficient money of his principal is in his hands to pay them. (R. S. Sec. 2847.)

Payment by other person than owner.

SECTION . Each person owning lands, may authorize or consent to the payment by another, of the taxes levied upon such lands. A person so paying such taxes shall first obtain from the owner or owners of such lands a certificate of authority to pay them, signed in the presence of two witnesses, and acknowledged before an officer authorized to administer oaths. Such certificate shall contain an accurate description of the property as shown by the tax duplicate, the amount of the taxes levied thereon, the year for which they were levied, the name of the person authorized to pay them, and the date of the payment thereof. (R. S. Sec. 2847.

Lien for such payment.

SECTION . The person so paying such taxes, within ten days from the date of the payment thereof, shall file such certificate in the office of the county recorder for record. When the certificate has been filed the amount thereof with interest at eight per cent. per annum from the date of the payment of such tax, shall become a lien upon such real estate in preference to all liens thereafter attaching to the property and in preference to all pre-existing liens, the holders of which have executed and acknowledged

such certificate of authority. The money so paid, with the interest thereon, may be recovered by action for money paid to his use against the person legally liable for the payment of the tax. Such action may be brought by the person so paying the tax, at any time after the expiration of one year from the date of the payment thereof. The certificate so filed with the recorder, shall be recorded and cancelled in like manner as mortgages on real estate, in a book to be separately kept and indexed by him for that purpose, and the recorder shall receive such fees as are prescribed by law for recording real estate mortgages. (R. S. Sec. 2847.)

Guardian's liability for neglect.

SECTION . Each person holding lands as guardian, neglecting or refusing to list or pay the taxes thereon, in manner aforesaid, shall be liable to his ward or wards, for any damage he may have sustained by such neglect or refusal. (R. S. Sec. 2848.)

Executors.

SECTION . Each person being seized, or having the care of lands, as executor, and neglecting or refusing to pay the taxes thereon, in manner aforesaid, shall be liable to the devisee or devisees of the person whose executor he is, for any damage occasioned by such neglect. (R. S. Sec. 2849.)

Agents and attorneys.

SECTION . Each person having the care of lands, as agent or attorney, having funds of the principal in his hands, neglecting or refusing to pay the taxes on such lands, shall be liable to his principal, for any damage such principal may have sustained by such neglect or refusal. (R. S. Sec. 2850.)

Lien on land, etc., for money advanced.

SECTION . Each attorney, agent, guardian, or executor, seized or having the care of lands who is subjected to any trouble or expense, in paying the taxes thereon, or advances his own money for listing or paying the taxes thereon, shall be allowed a reasonable compensation for the time spent, the expenses incurred, and money advanced, which shall be a just charge against the person for whose benefit it was advanced. (R. S. Sec. 2851.)

Liability of tenants in dower, etc., for neglect.

SECTION . If any person seized of lands in dower, or for life, neglects to pay the taxes thereon, so that such lands are sold for the payment thereof, and within one year after such sale, does not redeem them, according to law, he shall forfeit to the person or persons next entitled to such lands in remainder or reversion, all the estate which he has in such lands. The remainder man or reversioner may redeem the lands in like manner as other lands are redeemed after having been sold for taxes. The person so neglecting shall be liable to the persons next entitled to the estate, for all damages such persons have sustained by such neglect. (R. S. Sec. 2852.)

Lien, etc., for taxes paid by lien holder.

SECTION . A person having a lien upon real estate may pay the taxes which are a lien thereon, and the

amount so paid, from the time of payment, shall be a lien upon such real estate, in preference to all other liens. The money so paid may be recovered by action for money paid for his use against the person or persons liable for the payment of the taxes. (R. S. Sec. 2853.)

Rights of joint owner paying his portion of tax.

SECTION . When a tract of land is owned by two or more persons, as joint tenants, co-parceners, or tenants in common, and one or more of them has paid the tax, or tax and penalty, charged or chargeable on his or their proportion of such tract, and one or more of those remaining has failed to pay his or their proportion of the tax, or tax and penalty, charged or chargeable on said land, and partition of the land is made between them, the tax, or tax and penalty, so paid, shall be deemed to have been paid on the proportion of such tract, set off to the person or persons who paid his or their proportion of the tax, or tax and penalty. (R. S. Sec. 2854.)

Persons not paying liable as if partition had not been made.

SECTION . Such person or persons so paying the tax, or tax and penalty, shall hold the proportion of such tract, so set off to him or them, free from the residue of the tax, or tax and penalty charged on the tract before partition. The proportion of the tract set off to the person or persons who has not paid his or their proportion of the tax, or tax and penalty, shall be charged with the portion of the tax, or tax and penalty, remaining unpaid, in like manner as if partition had been made before the tax, or tax and penalty, had been assessed, and the proportion of the tract, originally listed for taxation, in the name or names of the delinquent person or persons. (R. S. Sec. 2854.)

How tax on lands sold at judicial sale paid.

SECTION . When lands so held by tenants in common are sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold at judicial sale, or by administrators, executors, guardians, or trustees, the court shall order the taxes and penalties, and the interest thereon against such lands to be discharged out of the proceeds of such sale or election. (R. S. Sec. 2854.)

When part owner shall have lien for tax.

SECTION . A part owner paying the tax on the whole tract or tracts of which he is part owner, shall have a lien on the shares or parts of the other part owner for the tax paid in respect to their shares or parts, which, with interest thereon, he shall be entitled to receive on sale or partition of such lands, and the collection of which, with interest, he may enforce as any other lien or charge. (R. S. Sec. 2854.)

Duplicate of unpaid personal property tax to be made.

SECTION . Immediately after each semi-annual settlement in August the county auditor shall make a tax list, and duplicate thereof, of all the taxes on personal property remaining unpaid, as shown by the treasurer's books, and the delinquent record as returned by him to the auditor. Such tax list and duplicate shall contain the name, valua-

tion and amount of personal property taxes, with the ten per cent. penalty thereon, due and unpaid. He shall deliver the duplicate to the treasurer on the fifteenth day of September, annually (R. S. Sec. 2855.)

County treasurer to collect taxes.

SECTION . The county treasurer shall forthwith collect the taxes and penalty on the duplicate by any of the means provided by law, and for his services, shall be allowed five per cent. on the amount collected. Such compensation shall be allowed to him out of the amount, so collected, on his next semi-annual settlement, when the duplicate shall be settled and, the balance of the funds collected, distributed in proper proportions to the appropriate funds. (R. S. Sec. 2856.)

Reading of list of delinquents; employment of collectors.

SECTION . The county commissioners, at each September session, shall cause the list of persons delinquent in the payment on personal property to be publicly read. If they deem it necessary, they may authorize the treasurer to employ collectors to collect such taxes or part thereof, prescribing the compensation of such collectors which shall be paid out of the county treasury. All such allowances shall be apportioned ratably by the county auditor among all the funds entitled to share in the distribution of such taxes. (R. S. Sec. 2858.)

How treasurer to collect delinquent personal tax.

SECTION . When personal taxes stand charged against a person, and are not paid within the time prescribed by law for the payment of such taxes, the treasurer of such county, in addition to any other remedy provided by law for the collection of personal taxes, shall enforce the collection thereof by a civil action in the name of such treasurer against such person for the recovery of such unpaid taxes. It shall be sufficient, having made proper parties to the suit, for the treasurer to allege in his bill of particulars or petition that the taxes stand charged upon the duplicate of the county against such person, that they are due and unpaid, and that such person is indebted in the amount appearing to be due on the duplicate, and the treasurer need not set forth, in his petition, any other or further special matter relating thereto. The tax duplicate shall be prima facie evidence on the trial of the action, of the amount and validity of the taxes appearing due and unpaid thereon, and of the nonpayment thereof, without setting forth in his petition any other or further special matter relating thereto. (R. S. Sec. 2859.)

Judgment shall be rendered.

SECTION . On the trial of the action provided in the next preceding section, if it is found, that such person is indebted, judgment shall be rendered in favor of the treasurer prosecuting the action as in other cases. The judgment debtor shall not be entitled to the benefit of the laws for stay of execution or exemption of homestead, or other property, from levy or sale on execution in the enforcement of such judgment. (R. S. Sec. 2859.)

Taxes for specific levies used for such purpose.

SECTION . The county auditor shall carefully ascertain the net amount of taxes collected for each particular purpose. A specific fund shall not be used for any other purpose than that for which it was levied until such purpose has been satisfied. The amount collected from the tax on dogs shall be applied to indemnify loss by injury to sheep, so far as needed for that purpose. (R. S. Sec. 2861.)

When county officer allowed counsel.

SECTION . When an action has been commenced against the county treasurer, county auditor, or other county officer, for performing, or attempting to perform, a duty authorized or directed by statute for the collection of the public revenue, such treasurer, auditor, or other officer, shall be allowed and paid out of the county treasury reasonable fees of counsel and other expenses for defending the action. The amount of damages and costs adjudged against him, with the fees, expenses, damages and costs shall be apportioned ratably by the county auditor among all the parties entitled to share the revenue so collected, and be deducted by the auditor from the shares or portions of revenue at any time payable to each, including as one of the parties, the state itself, as well as the counties, townships, cities, villages, school districts, and organizations entitled thereto. (R. S. Sec. 2862.)

County solicitor to attend to such suits.

SECTION . In each county in which there is a county solicitor, or a board of control having a solicitor, the county solicitor and the solicitor of such board shall take charge of and attend to all actions against any county officer in such county for performing, or attempting to perform, any of the duties authorized by law. Such officers shall not employ any other counsel to defend such action or suit. (R. S. Sec. 2862.)

Abstract of duplicate, etc., transmitted to auditor of state.

SECTION . The county auditor, on or before the first day of October, annually, shall make and transmit by mail, to the auditor of state, a complete abstract of the duplicate of his county. Such abstract shall state the aggregate value of the taxable property, and the total amount of taxes for all purposes assessed thereon for that year. (R. S. Sec. 2863.)

Abstract of personal property.

SECTION . At the time provided in the next preceding section, the county auditor shall also make and transmit to the auditor of state, an abstract of the number and value of each of the enumerated articles, the value of merchants' and manufacturers' stocks, and the value of all other personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, and the value of all other articles of personal property, as returned by the township assessors, or as fixed by the county board of equalization. Such abstracts shall be made out in the form, and the statement shall contain such details as the auditor of state prescribes. (R. S. Sec. 2863.)

CHAPTER XIV.

Delinquent Lands.

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List and affidavit sent to auditor of state.
Sale of delinquent lands.
How to proceed if purchaser fails to pay.
County auditor or deputy to attend sales of delinquent lands.
Copy of record of sales forwarded to auditor of state.
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Duty of county surveyor under such certificate.
When survey and deeds shall be made.
Certificates assignable.
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Purchaser of the interest of joint tenant, etc., to hold in common.
Lien of tax purchaser, etc., if sale invalid.
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Auditor shall note redemption on record.
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Sale, etc., for taxes of lands, etc., under permanent lease.
Land returned delinquent, upon which taxes were paid.

Publication of list of delinquent lands.

SECTION . Each county auditor shall cause the list of delinquent land in his county to be published weekly for two weeks between the twentieth day of December and the third Tuesday in January, next ensuing, in one newspaper in the English language, printed and of general circulation in the county, and one newspaper of the German language, if there is such newspaper printed, published and of general circulation therein. There shall be attached to the list a notice that the delinquent lands will be sold by the county treasurer, as provided by law. (R. S. Sec. 2864.)

Notice of sale.

SECTION . Such notice shall be in substance as follows:

Delinquent Tax Sale.

The lands, lots and parts of lots returned delinquent by the treasurer of..... county, with the taxes and penalty charged thereon agreeably to law, are contained and described in the following list, viz: (here insert the list with the name or names of the owner or owners of the said respective tracts of land, or town lots, as designated on the duplicate). And notice is hereby given that the whole of such several tracts, lots or parts of lots, or so much thereof as may be necessary to pay the taxes and penalty charged thereon, will be sold by the county treasurer at the court house in such county on the third Tuesday of January, ...

....., unless the taxes and penalty are paid before that time, and that the sale will be continued, from day to day, until the several tracts, lots and parts of lots, have been sold or offered for sale. (R. S. Sec. 2864.)

Fees for publication of delinquent and forfeited land list.

SECTION . The publishers of newspapers, for advertising the delinquent and forfeited list of the several counties, and the notice of sale shall be entitled to receive a sum not exceeding the following rates: For the notice of sale, ten dollars; for designating the several school districts, townships, villages and cities, and the several wards in a city, fifty cents each; and for each tract of land, city or town lot, or part of lot, contained in each of such lists, thirty cents. A greater sum than one-half of the taxes and penalties, due on any tract, lot, or part of lot, shall not be allowed for advertising such tract, lot, or part of lot. Such property shall not be published in a list, as delinquent, if the taxes and penalty thereon had been paid on or before the twentieth day of December. (R. S. Sec. 2865.)

Auditor to compare delinquent list with duplicate.

SECTION . Before advertising such list of delinquent lands and lots, the county auditor shall compare it with the duplicate in the office of the county treasurer, and strike therefrom all lands or town lots upon which the taxes, interest, and penalty of the preceding year, with the taxes of the current year, have been paid, and advertise the remainder as provided in this chapter. (R. S. Sec. 2866.)

Copy inserted in delinquent list; certificate.

SECTION The county auditor, on or before the day of sale mentioned in such notice, shall insert at the foot of the record, on the delinquent list, a copy of the notice, and certify on the record, immediately following such notice, the name of the paper, and the length of time such list and notice were published therein. (R. S. Sec. 2867.)

When delinquent list not published.

SECTION . If a county auditor, by inadvertence or mistake, omits to publish the delinquent list of the county as required by law, he shall charge the lands and town lots with the taxes and penalty, if such taxes and penalty, with which the lands and town lots therein stand charged have not been paid before the tenth day of August of the next succeeding year. He shall also charge them with the taxes of the current year, and record, certify, and publish them as part of the delinquent list. (R. S. Sec. 2868.)

List and affidavit sent to auditor of state.

SECTION . The county auditor shall send, by mail, to the auditor of state, one paper containing a list of delinquent and forfeited lands, and a copy of the account of the printer, as sworn to by him and allowed by the auditor. (R. S. Sec. 2869.)

Sale of delinquent lands.

SECTION . The county treasurer or his deputy shall attend at the court house in the county, on the third Tuesday in January, in conformity with the notice prescribed in the first section of this chapter, and at and after the hour of ten in the forenoon, offer for sale, separately,

each tract of land, city or town lot, or part of lot, contained in such advertisement, on which the taxes and penalty have not been paid. The person or persons offering at the sale to pay the taxes and penalty charged on such land, lot or part of lot, for the least quantity thereof, shall be the purchaser or purchasers of such quantity. The treasurer shall continue such sale from day to day until each of such tracts, lots or parts of lots, have been sold or offered for sale. (R. S. Sec. 2870.)

How to proceed if purchaser fails to pay.

SECTION . The person or persons purchasing such tract of land or town lot, or any part thereof, shall forthwith pay to the treasurer the amount of taxes and penalty charged thereon. On failure so to do, the treasurer shall forthwith offer said land or town lot again for sale, in like manner as if no such sale had been made. The person so failing to make payment shall forfeit and pay twenty-five per cent. on the amount of the tax and penalty to be recovered by a civil action, in the name of the treasurer, for the use of the county, before any justice of the peace or court having jurisdiction thereof. (R. S. Sec. 2871.)

County auditor or deputy to attend sales of delinquent lands.

SECTION . The county auditor, or his deputy, shall attend all such sales of delinquent lands and lots, made by the treasurer of his county, and make a record thereof in a substantial book. He shall describe therein the several tracts of land and lots sold at the sale, as described in the advertisement aforesaid, and state how much of each tract of land or lot was sold, and to whom sold. If a tract or lot remain unsold for want of bidders, he shall so enter it in a substantial book kept for that purpose in the county auditor's office, to be designated as "the forfeited land record" of said county. (R. S. Sec. 2872.)

Copy of record of sales forwarded to auditor of state.

SECTION . The county auditor shall make and certify a copy of all lands forfeited at each annual delinquent tax sale, and forward it to the auditor of state each year at the time of making the settlement with the county treasurer, next after such sale. (R. S. Sec. 2872.)

Certificate of purchase of delinquent lands.

SECTION . The county auditor shall make and deliver to the purchaser of land or lots, sold for delinquent taxes as aforesaid, a certificate of purchase, therein describing the land or lots so sold, as described in the tax duplicate, and stating therein the amount of taxes, and penalty for which they were sold. If only a part of a tract is sold, such certificate shall specify the quantity sold, and be directed to the county surveyor, who, when requested by the purchaser, his assignee, or heirs, shall lay off, by metes and bounds, in a square, as near as practicable, at the most northwesterly corner of the tract from which the sale was made, the quantity so sold. (R. S. Sec. 2873.)

Duty of county surveyor under such certificate.

SECTION . If the sale is made from an inlot or outlot, in a city or village, or from any particular part

thereof, the county surveyor shall lay off the part, or portion sold, so that it shall include the most northwesterly corner, and when there is not such northwesterly corner then the most northerly corner shall take precedence as the point where the description shall begin, and it shall extend from the main or principal street, road or alley which may be the most convenient front to such lot, to the rear of the lot, and bound it by lines as nearly parallel with the outlines of such lot as practicable. (R. S. Sec. 2873.)

When survey and deeds shall be made.

SECTION . No deed shall be made by the county auditor for any land or lot so sold for taxes, until the expiration of two years from and after such sale. The survey thereof required by the certificate of purchase shall not be made until the expiration of that time. (R. S. Sec. 2874.)

Certificates assignable.

SECTION . An assignment of such certificate of purchase shall vest in the assignee or his legal representatives all the right and title of the original purchaser. (R. S. Sec. 2875.)

When auditor to make deeds.

SECTION . After the lapse of two years from the time of such sale for taxes, if the land or lot so sold has not been redeemed, the county auditor, on request and production of the certificate of purchase, and in case of the sale of part only of a tract of land or lot, on production of the county surveyor's return of a survey, if he deems such survey necessary, in conformity with the requisition of such certificate, shall execute and deliver to the purchaser, his heirs, or assignee, a deed of conveyance for the tract of land or town lot, or such part thereof as have been sold as aforesaid. (R. S. Sec. 2876.)

When different tracts sold to one purchaser, auditor to make one deed.

SECTION . When two or more parcels of the same tract or lot of land are sold for the non-payment of taxes, to the same purchaser or purchasers, the county auditor, on production of the certificates of the purchaser, or the county surveyor's return of surveys thereof, in conformity with said certificates, when such surveys are required, shall execute and deliver one deed of conveyance of the several parcels so sold, to the purchaser or purchasers, his or their heirs or assignees. Such deed so executed or delivered shall vest in the grantee or grantees, his or their heirs or assigns, a like title, both in law and equity, as if the several deeds for each parcel so sold had been executed. (R. S. Sec. 2876.)

Title by deed and its effect as evidence.

SECTION . The deed so made by the county auditor shall vest in the grantee, his heirs and assigns, a good and valid title, both in law and equity, and shall be prima facie evidence of a good and valid title in such grantee, his heirs and assigns. (R. S. Sec. 2877.)

When survey of land sold for taxes dispensed with.

SECTION . When the whole of a tract of land has been sold for non-payment of taxes, in different parcels to different purchasers, and the certificates of the sale of

all of such different parcels comes into the possession of one of said purchasers or one assignee of the purchasers, the county auditor of the proper county may dispense with the survey of the different parcels, and make, execute and deliver one deed of conveyance for the whole of the tract to such single purchaser or assignee. Such deed so executed and delivered shall vest in the grantee, his or her heirs or assigns, a like title, both in law and equity, as if separate deeds for each parcel of such tract so sold had been made after and upon the proper surveys heretofore required to be made in conformity with law. (R. S. Sec. 2878.)

Purchaser of the interest of joint tenant, etc., to hold in common.

SECTION . The purchaser, at a sale of lands or lots for taxes, of the interest of a joint tenant, tenant in common, or co-parcener, or of a part or portion of such interest, on obtaining the deed from the auditor for the part or portion so by him purchased shall hold it as a tenant in common with the other owner or owners of such land or lot, and be entitled to all the privileges of a tenant in common until legal partition of such land or lot is made. (R. S. Sec. 2879.)

Lien of tax purchaser, etc., if sale invalid.

SECTION . Upon the sale of land or town lots for delinquent taxes, the lien which the state has thereon for taxes then due shall be transferred to the purchaser at such sale. If such sale should be invalid on account of irregularity in the proceedings of an officer, having a duty to perform in relation thereto, the purchaser at such sale shall be entitled to receive, from the owner of such land or lot, the amount of taxes, interest, and penalty legally due thereon at the time of sale, with interest thereon from the time of payment thereof, and the amount of taxes paid thereon by the purchaser subsequent to such sale. Such land or lot shall be bound for the payment thereof. (R. S. Sec. 2880.)

When sale not invalid.

SECTION . No sale of land or town lots for delinquent taxes shall be invalid on account of its having been charged on the duplicate in a name other than that of the rightful owner, if, in other respects, it is sufficiently described on the duplicate, and the taxes for which it is sold were due and unpaid at the time of such sale. (R. S. Sec. 2881.)

Deeds made when certificates lost or destroyed.

SECTION . If it is shown to the county auditor that a certificate issued to a purchaser of land for taxes, under any law has been mislaid, destroyed, or lost, and no deed has been executed therefor, the auditor, being fully satisfied from evidence of the existence and loss of such certificate, shall make and execute to such purchaser a good and sufficient deed of conveyance for such tract or tracts of land. Such deed shall be as good and valid in law, to all intents and purposes, as if the certificate had not been mislaid, lost or destroyed. (R. S. Sec. 2883.)

When auditor to keep minutes of deeds made.

SECTION . The county auditor shall enter, in a book kept in his office, a minute of all deeds by him made

for lands and town lots, or parts thereof, sold for taxes, therein naming the person who stood charged with the taxes at the time of such sale, and the date of the sale, the name of the purchaser, a brief description of the land or lot so sold, the quantity sold, the amount for which it was sold, the name of the grantee in the deed, and the date of its execution. (R. S. Sec. 2884.)

Same as to redemption of lands.

SECTION . When a tract or portion of land, town lot or part thereof, sold for taxes, is redeemed, the county auditor shall insert a minute of such redemption, the date thereof, and by whom made, on his record of sales of land for delinquent taxes, and sign it officially. (R. S. Sec. 2885.)

Sale of land for taxes paid, void.

SECTION . If the taxes charged on land or lots is regularly paid, and such land erroneously returned delinquent, and sold for taxes, the sale thereof shall be void. The money paid by the purchaser at such void sale shall be refunded to him out of the county treasury, on the order of the county auditor, and so much of the tax as has been paid into the state treasury shall be refunded to the county treasury. The county auditor shall retain such amount from his next semi-annual settlement, and charge the state treasury therewith in his settlement. (R. S. Sec. 2886.)

When auditor may make deeds for lands in other counties.

SECTION . The county auditor of the county in which land or town lots have been sold for taxes, under this chapter shall execute the proper deed therefor to the person or persons entitled to receive it, whether the land or town lot, at the time of the execution of the deed, continues to be within the county or not, in like manner as though the land or town lot still remained within the limits thereof. (R. S. Sec. 2887.)

Auditor to transfer land sold for taxes.

SECTION . A county auditor delivering a certificate of purchase of forfeited lands, or delinquent lands sold for taxes, shall forthwith transfer it on his duplicate, into the name of the purchaser, charging therefor the sum of ten cents, which shall be considered part of the expenses of the sale. If an auditor neglects to make such transfer, he shall be liable to action by any person injured thereby as for a neglect of official duty. (R. S. Sec. 2888.)

Redemption of Delinquent Lands.

Application for redemption to be made to auditor.

SECTION . Applications for the redemption of lands or town lots sold for taxes shall be made to the county auditor of the county in which such lands or town lots are situated. (R. S. Sec. 2889.)

Lands sold for taxes may be redeemed within two years.

SECTION . All lands and town lots sold for taxes at a delinquent sale, may be redeemed at any time within two years from and after the sale thereof. All lands belonging to minors, insane persons, persons in captivity, or

persons serving in the army or navy of the United States during actual war, which have been sold for taxes, may be redeemed at any time within two years from and after the expiration of such disability. (R. S. Sec. 2890.)

How lands may be redeemed.

SECTION . A person desiring to redeem land or town lots sold at a delinquent tax sale within one year after the sale thereof, or within one year after the expiration of any of the disabilities named in the next preceding section, may deposit with the county treasurer, upon the certificate of the county auditor, particularly describing and specifying such land or town lot, an amount of money equal to that for which such land or town lot was sold, and the taxes subsequently paid thereon by the purchaser, or those claiming under him, together with interest, and fifteen per cent. penalty on the whole amount paid, including costs, and one dollar to pay the expenses of advertising as hereinafter provided. (R. S. Sec. 2891.)

Same.

SECTION . A person desiring to redeem any land or town lot sold at a delinquent tax sale, after the expiration of one year from the sale thereof, and within the time limited by law for such redemption, may deposit with the county treasurer, upon the certificate of the county auditor, particularly describing and specifying such land or town lot, an amount of money equal to that for which such land or town lot was sold, and the taxes subsequently paid thereon by such purchaser, or those claiming under him, together with interest and twenty-five per cent. penalty on the whole amount paid, including costs, and one dollar to pay the expense of advertising, as hereinafter provided. (R. S. Sec. 2891.)

Joint owner, etc., may redeem his proportion.

SECTION . When joint tenants, tenants in common, or co-parceners, are entitled to redeem land, or town lots sold for taxes, and a person, so entitled, refuses or neglects to join in the application for the certificate of redemption, or, from any cause, cannot be joined in such application, the auditor may entertain the application of so many of such persons as join therein, and may make a certificate for the redemption of such proportion of the land or lot as the person or persons making such application are entitled to redeem. (R. S. Sec. 2892.)

Proceedings of party, etc., on application to redeem.

SECTION . Upon the presentation of such certificate of the county auditor to the county treasurer, for the redemption of land or town lots sold for taxes, and upon the payment of the money into the county treasury, the county treasurer shall give the person or persons making such payment, duplicate receipts therefor, describing the property of the land or town lot as it is described in or upon the certificate of the auditor. One of such receipts shall be registered by the treasurer, and forthwith filed with the county auditor, by the party receiving it. Thereupon the auditor shall forthwith cancel the sale, and transfer the

property, land, or town lot to the proper party; and such receipt, when so filed, shall operate as an extinguishment of all rights, either in law or equity, conferred in any manner by such sale. The auditor shall publish a notice of such redemption in the newspaper in which the advertisement of sale was published, for the term of three weeks, either in a weekly or a daily paper, once in each week, at an expense not exceeding one dollar. (R. S. Sec. 2893.)

Payment of redemption money to tax purchaser, etc.

SECTION . Upon the demand of the purchaser, or his legal representative, and the surrender of the tax certificate, and upon the payment of the auditor's fees, the county auditor shall draw his warrant upon the county treasurer in favor of such purchaser, or his legal representative, for the amount of money so deposited as hereinbefore provided, with the treasurer, after deducting therefrom the treasurer's fees for such services. (R. S. Sec. 2894.)

When auditor to note on certificate that deposit has not been made.

SECTION . When such deposit has not been made within two years from the time of the sale of lands or lots sold for delinquent taxes, or within six months from that of lots or lands forfeited to the state for non-payment of taxes, the auditor, at the request of the person presenting such certificate, shall note such fact upon the back of said certificate, and sign his name thereto officially. (R. S. Sec. 2895.)

Auditor shall note redemption on record.

SECTION . When a tract or portion of land or town lot or part thereof is redeemed, or a deposit made, as provided in this chapter, the auditor of the county, shall note such redemption or deposit, the date thereof, and by whom made, on his record of tax sales, and sign his name thereto officially. (R. S. Sec. 2895.)

Tax purchaser's improvements; how paid for, etc.

SECTION . If a lasting and valuable improvement has been made by the purchaser at a sale for taxes, or by a person claiming under him, on any land or town lot, for which a certificate of redemption shall be made, the premises shall not be restored to the person obtaining such order, until he has paid or tendered to the adverse party the value of such improvement. If the parties cannot agree on the value thereof, like proceedings shall be had in relation thereto, as are prescribed by law, for the relief of occupying claimants of land. No purchaser of any land or town lot, sold for taxes, nor any person claiming under him, shall be entitled to compensation for any improvements which he makes on such land or town lot, within two years from and after the sale thereof. (R. S. Sec. 2896.)

Sale, etc., for taxes of lands, etc., under permanent lease.

SECTION . When lands or lots, liable to taxation, are held upon permanent lease, and, with the improvements thereon, are taxed in the name of the lessee, if they become delinquent, and are brought to sale by the county auditor, for the non-payment of the tax, interest, and penalty due thereon, such sale shall be confined to the right of

the lessee on the premises and the improvements thereon, if such right is sufficient to meet the tax, interest, and penalty, so assessed and due. This section shall not require such lands or lots to be differently described on the duplicate, advertised in a separate or distinct form, or in any other manner than other lands and lots, under this chapter. (R. S. Sec. 2897.)

Land returned delinquent, upon which taxes were paid.

SECTION . When any tract of land or town lot is returned delinquent for the non-payment of taxes, and placed on the duplicate of the succeeding year, and the owner or person, liable to pay taxes therefor, produces the receipt of the treasurer for such taxes of the preceding year, the county auditor or treasurer shall not make a deduction from the duplicate of such tax, interest or penalty, but it shall be chargeable to the treasurer, as if such receipt had not been produced. The treasurer shall receive such receipt in discharge of the tax for the year that is returned delinquent, with the interest and penalty; and the auditor of the county shall credit such treasurer with the amount, and shall forthwith collect such tax, interest or penalty from the treasurer who gave such receipt. The prosecuting attorney shall attend to any such suit so commenced by the auditor. (R. S. Sec. 2898.)

CHAPTER XV.

Forfeited Lands.

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When county auditor to make return of sale.
Apportionment, etc., of money from sale of forfeited lands; fees.
Auditor to make deeds for lands heretofore sold for taxes.
How deeds obtained when certificates lost or mislaid.

Lands not sold forfeited to the state.

SECTION . Every tract of land and town lot offered for sale by the treasurer, as provided in the next preceding chapter, and not sold for want of bidders, shall be forfeited to the state. Thenceforth all the right, title, claim, and interest of the former owner or owners thereof, shall be considered as transferred to, and vested in, the state, to be disposed of as the legislature may direct. (R. S. Sec. 2899.)

Auditor to return list of same to the auditor of state.

SECTION . The county auditor, annually, shall return by the county treasurer, a separate list of all lands or town lots so forfeited, with the description thereof, and the amount of tax due thereon, to the auditor of state, and all such lands or lots shall be preserved on the duplicates until sold or redeemed, and the taxes thereon regularly assessed, in the name of the state. Such taxes shall be returned, annually, by the county treasurer as delinquencies, and credited to him as other delinquencies, in his settlement. (R. S. Sec. 2899.)

How forfeited lands redeemed.

SECTION . If the former owner of a tract of land or town lot, which has been so forfeited, at any time before the state has disposed of such land or lot, shall pay into the treasury of the county in which such land or lot is situated, or into the state treasury, all the taxes and penalties due thereon at the time of such forfeiture, with the taxes and penalties which have since accrued thereon, as ascertained and certified by the auditor, the state shall relinquish to such former owner or owners, all claims to such land or lot. The county auditor shall then re-enter such land or lot on his tax list, with the name of the proper owner. (R. S. Sec. 2900.)

Treasurer charged with moneys received on forfeited lands: report thereon to auditor of state.

SECTION . The county auditor shall charge the county treasurer with all moneys by him received under the provisions of the next preceding section and make out an annual list of lands and town lots, upon which payments have been so made, specifying therein the proportion of such money belonging to the state. He shall forward the list to the auditor of state, by the county treasurer, at the time of paying over the state tax, and the county treasurer shall pay into the state treasury the state's proportion of such money, at the time he pays the other taxes due the state. (R. S. Sec. 2901.)

Sale of Forfeited Lands.

Lands, etc., forfeited to the state to be sold.

SECTION . The lands, inlots, outlots, and parts of lots, which are forfeited to the state, for the non-payment of taxes, or otherwise, shall be sold and disposed of by the state, agreeably to the provisions of this chapter. (R. S. Sec. 2902.)

Proceedings as to lands, etc., now forfeited.

SECTION . The auditor of state shall cause all lands, inlots, outlots, and parts of lots, forfeited to the state for the non-payment of taxes, and which have not since been purchased by the original owner or owners, or any other person, to be entered in a book to be provided for that purpose. Such entry shall set forth the name, by township and county as in case of other lands. (R. S. Sec. 2902.)

The sale of forfeited lands.

SECTION . The auditor of state, annually, shall enter in the book provided for in the next preceding section, all lands forfeited to the state for the non-payment of taxes. The several county auditors, once in two years, between the first Monday of September and the first day of October, shall make a list of all forfeited lands and lots, and forward it to the auditor of state, who, after comparing it with the record of forfeited lands in his office, and correcting any errors or omissions therein, shall return it to the several county auditors, who shall sell the forfeited lands and lots, agreeably to the provisions of this chapter. Lands and lots so forfeited, which, for any cause have not been so offered, shall be offered for sale under the provisions of this chapter, and if not sold for want of bidders, shall be again advertised and offered for sale, by the county auditor, at the next subsequent sales by him made, under this chapter, until such lands and lots are sold. (R. S. Sec. 2903.)

Duty of county auditor as to sale.

SECTION . The auditor of each county on receiving from the auditor of state such list of lands within his county, if the tax and penalties due thereon have not been paid on or before the fifteenth day of October next ensuing, shall forthwith cause notice thereof to be advertised four consecutive weeks in a newspaper in the English language printed in his county, and in a newspaper of the German language, if there be such printed, published and of general circulation in his county. Such notice shall describe the lands in the manner they are described on the list furnished by the auditor of state and state that if the tax and penalties charged

on said list are not paid into the county treasury and the treasurer's receipt produced therefor before the time specified in this chapter for the sale of said lands, which day shall be named therein, that each tract, so delinquent, on which the taxes and penalties remain unpaid will be offered for sale on the second Monday of December thereafter, at the court house in such county, in order to satisfy such taxes and penalties, and that such sale will continue from day to day until each of such tracts are sold or offered for sale. (R. S. Sec. 2904.)

Sale.

SECTION . The auditor in each county, on the second Monday of December shall attend at the court house, and sell the whole of each tract of land as contained in the list, heretofore provided for, at public auction, to the highest bidder. He shall offer each tract separately, beginning with the first tract contained in the list and continue on through it, until each tract contained therein is sold. The county auditor may adjourn the sale from day to day until he has disposed of or offered for sale each tract of land specified in the notice. This section shall not prevent the auditor from offering a tract of land two or more times at the same sale. (R. S. Sec. 2904.)

Publication of notice of list and sale of forfeited lands; sale of lands advertised.

SECTION . If the county auditor by inadvertence or mistake, has omitted to cause the list of forfeited lands of the county, with notice of the sale thereof, to be published as provided in this chapter, and the taxes and penalty with which the lands and town lots stand charged upon the forfeited list have not been paid before the first day of March of the next succeeding year after securing the list from the auditor of state, he forthwith shall cause the list with notice of the sale thereof, to be published as provided in the second preceding section. Such notice shall specify that said sale will begin on the second Monday of April next, and the county auditor, beginning with such day shall sell the whole of each tract of land as contained in the list, in the manner provided in the next preceding section. (R. S. Sec. 2904*a*.)

Form of notice of sale.

SECTION . The notice of sale prescribed in the third preceding section, shall be in substance as follows:

Forfeited Land Sale.

The lands, lots, and parts of lots, in the county of.. ..... forfeited to the state for the non-payment of taxes, together with the taxes and penalty charged thereon, agreeably to law, are contained and described in the following list, viz:

(*Here insert the list.*)

And notice is hereby given, to all concerned, that if the tax and penalties charged on said list are not paid into the county treasury, and the treasurer's receipt produced therefor, before the second Monday in December next, each tract, lot, and part of lot, so delinquent, on which the taxes and

penalties remain unpaid, will be offered for sale on the second Monday in December next, at the court house in said county, in order to satisfy such taxes and penalties, and that said sale will be adjourned from day to day until each tract, lot, and part of lot of land, specified in said list has been disposed of or offered for sale.

.....

(Date of notice.) County Auditor.
(R. S. Sec. 2905.)

Proceedings if land not sold.

SECTION . If a tract or parcel of land does not sell at such public sale for an amount sufficient to pay the taxes and penalty which stand against it, the auditor shall return it as unsold, to be retained upon the list of forfeited lands, to be offered for sale the next succeeding sale as other forfeited lands. If such tract or parcel of land is offered for sale at two succeeding sales, and still remains unsold, the commissioners of the county in which it is situated, at their regular annual session in June preceding the next regular sale, if in their opinion it is of less value than the amount of taxes and penalties due upon it, having fixed a minimum price therefor, may order the auditor of the county to offer it for sale at the next regular sale of forfeited lands, and sell it to the highest and best bidder therefor, at not less than said minimum price, irrespective of the amount of taxes and penalty due upon it. Such sale shall convey the title to the said tract or parcel of land, divested of all liability for any arrearages of taxes or penalty which remain after applying the amount thereon for which it was sold. (R. S. Sec. 2906.)

Forfeited and sold lands may be redeemed.

SECTION . When a tract or parcel of land is sold, under the provisions of this chapter, at forfeited sale, any person, desiring to do so, may redeem it, at any time within six months from the sale thereof, by depositing with the county treasurer as provided in the next preceding chapter of this title, the amount of such sale with fifty per cent. penalty thereon, and paying all other expenses incidental to, and arising from the sale. (R. S. Sec. 2907.)

When excess paid to owner.

SECTION . If any of such forfeited lands are sold for a greater sum than the amount of such tax, interest, penalty, and costs, the county auditor shall charge the county treasurer separately in each case, in the name of the supposed owner, with the excess above such amount. The treasurer shall retain such excess in the treasury for the proper owner of the forfeited lands, and upon demand by such owner, within six years from the day of sale, shall pay the excess to him. (R. S. Sec. 2907.)

Procedure if doubtful as to the owner.

SECTION . If the county treasurer, upon such demand, is not fully satisfied as to right of the person demanding, to receive it, if there are several different claimants, he shall commence a civil action by filing a petition of interpleader, in the court of common pleas of the county where the land was sold, wherein he shall make the person or persons claiming the excess, and the state, defendants, and the action shall proceed as other civil actions. The costs of the

proceedings shall be paid by the person or persons claiming the excess, as the court shall order. The prosecuting attorney of the county shall attend to the action, in behalf of the treasurer. (R. S. Sec. 2907.)

Taxes computed upon basis of new decennial appraisement.

SECTION . When any lot, outlot or land offered for sale, and not sold for want of bidders, is forfeited to the state of Ohio, for the non-payment of taxes, and has stood on the tax duplicate as forfeited for two years next prior to the time fixed by law for taking a decennial appraisement of the lots, or outlots and real estate of the county, the county auditor, upon application of the owner of such forfeited lot, outlot or land, shall readjust the taxes upon such property that may at such decennial appraisement, so be delinquent, and compute such taxes upon the basis of the new decennial appraisement. (R. S. Sec. 2907*a*.)

Remittance of difference.

SECTION . In making such readjustment, the county auditor shall compute the taxes upon such lot, outlot or lands, for each year they are unpaid, by computing the amount at the rate for each year upon the new decennial valuation. Upon the payment of the taxes so readjusted, the auditor shall issue to the owner of such lots, outlots or lands a remit for the amount of the difference between the delinquent taxes charged thereon and the amount of taxes found to be due thereon under such readjustment. (R. S. Sec. 2907*a*.)

Compensation of auditor.

SECTION . For making such radjustment, the county auditor shall receive from the owner of such lot, outlot or lands, ten cents per year for each lot, outlot or parcel of land, as full compensation for transferring upon his record such lots from the state of Ohio, to the owner thereof and for readjusting such taxes. (R. S. Sec. 2907*b*.)

Certificate to purchaser.

SECTION . The county auditor on making a sale of a tract of land to any person, under this chapter, shall give to such purchaser a certificate thereof. If the land so sold is not an entire original tract, and the auditor deems it necessary, such certificate shall be directed to the county surveyor of the county, requiring him to proceed at the request of the purchaser, his heirs, or assigns, to ascertain the boundaries of the tract of land so purchased, unless it is held in common with some other person. On producing or returning to the county auditor the certificate of sale when the tract sold is an entire original tract, or when the tract of land so sold is held in common with another person, or on producing the plat and certificate of the county surveyor attached to a copy of the certificate of sale, the county auditor, on payment to him by the purchaser, his heirs, or assigns, of the sum of one dollar and twenty-five cents shall execute and deliver to such purchaser, his heirs, or assigns, a deed therefor, in due form, which deed shall be prima facie evidence of title in the purchaser, his heirs, or assigns. (R. S. Sec. 2908.)

Redemption by minor, etc.

SECTION . If land sold by virtue of this chapter, is the property of a person within the age of minority, of un-

sound mind, or imprisoned, such person may redeem it within the time and in the manner prescribed by the next preceding chapter of this title. (R. S. Sec. 2908.)

Sale void if taxes have been paid.

SECTION . The sale of any tract or lot of land under the provisions of this chapter, on which the taxes have been regularly paid previous to such sale, is void, and the purchaser, his heirs, or assigns, on producing the certificate of sale to the auditor of state, shall have his money refunded to him from the state treasury. The state auditor shall pay it out of the money appropriated for refunding taxes twice or improperly paid. (R. S. Sec. 2908.)

Purchasers may have partition.

SECTION . Any person claiming any land, inlot, outlot, or part of lot, by virtue of a sale made under the provisions of this chapter, as tenant in common with any other person or persons, may apply for partition thereof, in like manner as is provided for the partition of real estate. On presenting the county auditor's deed, the court, before which application for such partition is made, shall set off to such person, the land claimed in the deed as his share, in the manner prescribed by law for the partition of estates, in lands, tenements, or hereditaments of joint tenants, tenants in common, and co-parceners. (R. S. Sec. 2909.)

Purchaser deemed the assignee of the state.

SECTION . The purchaser of such lands, his heirs, or assigns, from the day of such purchase, shall be held in all courts as the assignee of the state of Ohio. The amount of taxes and penalties charged on the land at the time it was sold, with all legal taxes afterward paid thereon by such purchaser, his heirs or assigns, shall be a lien on it, and may be enforced as any other lien. (R. S. Sec. 2910.)

May recover, if ejected, the taxes, etc.

SECTION . When the claimant of any lands sold, for the non-payment of taxes, under any law of the state, or his heirs or assigns recover the land sold, as aforesaid, such claimant, his heirs, or assigns, shall refund to the purchaser, his heirs, or assigns, the amount of taxes and penalties due to the state on the land when sold, with all other taxes paid thereon by such purchaser, his heirs or assigns, to the time of such recovery, with interest. Such sum shall be paid to such purchaser entitled thereto, before he shall be evicted or turned out of possession by any claimant so recovering such land. (R. S. Sec. 2910.)

Auditor of state to keep record and forward list.

SECTION . The auditor of state shall open and keep the records required by this chapter, and send out for sale, in alternate years, the lands and town lots forfeited to the state, and be governed in all things in the future disposition of such lands and lots by the provisions of this chapter. (R. S. Sec. 2911.)

Lands redeemed transferred on county tax list.

SECTION . Upon the redemption of such lands or lots, or the sale thereof under the provisions of this title, the county auditor shall transfer them on the tax list from the state of Ohio to the proper owner or purchaser thereof. For such transfer he shall not be entitled to receive fees. (R. S. Sec. 2911.)

When county auditor to make return of sale.

SECTION . The county auditor, selling forfeited land under the provisions of this chapter, within ten days after such sale, shall make return thereof to the auditor of state. (R. S. Sec. 2912.)

Apportionment, etc., of moneys from sale of forfeited lands; fees.

SECTION . The county auditors shall apportion to their several funds, and pay over to the county treasurer of the proper county, the amount of money received from the sale of lands and town lots forfeited to the state for the non-payment of taxes, after deducting the expenses of advertising and distributing the amount to the several funds for which the taxes were originally levied. The county treasurer shall apply them accordingly, and shall receive two per cent. on all moneys by him received, as provided in this section. (R. S. Sec. 2913.)

Auditor to make deeds for lands heretofore sold for taxes.

SECTION . The auditor of state shall make a deed for any tract of land, or part thereof, that has been sold for taxes, in the manner that sheriffs are authorized to do, by law. To the deed thus made, the auditor shall affix his seal of office, which shall be evidence of the execution of such deed, and it shall have all the force and effect of deeds made by a sheriff. For each deed thus executed, he shall be entitled to receive seventy-five cents. (R. S. Sec. 2914.)

How deeds obtained when certificates lost or mislaid.

SECTION . If a certificate has been issued to a purchaser of lands sold, either as delinquent or forfeited for taxes, or been mislaid, destroyed, or lost, and that fact is shown to the auditor of state or county auditor and no deed or deeds have been executed therefor, the auditor of state or county auditor, as the case may be, being fully satisfied from evidence, of the existence and loss of such certificate or certificates, on application for that purpose, shall make and execute to such purchaser or purchasers, a good and sufficient deed of conveyance for such tract of land. Such deed shall be good and valid in law, to all intents and purposes, as if such certificate had not been mislaid, destroyed or lost. (R. S. Sec. 2915.)

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